

Arkansas State University
Sponsored Programs Accounting
Tuition Remission

Purpose

The purpose of this procedure is to define tuition remission for Sponsored Programs.

Tuition Remission

For purposes of this procedure, Sponsored Programs are externally-funded activities in which a formal written agreement, i.e., a grant, contract, or cooperative agreement, is entered into by the University and by the sponsor.

Tuition Remission is provided as a benefit to Research Graduate Assistants. Tuition Remission is subject to the criteria of 2CFR 200.466:

1. The individual is conducting activities necessary to the Federal award;
2. Tuition remission is provided to all graduate research assistants in accordance with established A-State policy and consistently provided in a like manner to students in return for similar activities conducted under Federal awards as well as other activities; and
3. During the academic period, the student is enrolled in an advanced degree program at AState the activities of the student in relation to the Federal award are related to the degree program;
4. The tuition remission is reasonable compensation for the work performed and is conditioned explicitly upon the performance of necessary work; and
5. It is A-State's practice to similarly compensate students under Federal awards as well as other activities.

Charges for tuition remission and other forms of compensation paid to students as, or in lieu of, salaries and wages must be subject to the reporting requirements in § 200.430 Compensation— personal services, and must be treated as direct or indirect cost in accordance with the actual work being performed. See also § 200.431 Compensation—fringe benefits.

If the graduate research assistant salary is paid between more than one project, then the tuition remission should be paid with the same proportion. If funds do not exist to pay the tuition from the sponsored program or other extenuating factors exist, an effort memo will be created and signed by the PI for any charges that result in more than a 5% deviation from the effort record. Per the graduate school guidelines, graduate research assistants may only receive remission for the unwaived portion of tuition, graduate tuition, and differential tuition. No fees will be paid.

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