

Charging Graduate Tuition to Sponsored Awards

Policy Owner:

Office of the Vice Provost for Research

Policy Contact: Associate Vice Provost
for Research Administration &
Development**Effective Date:**Charges for Fall semester of
2017/2018 academic year**Last Updated:**

August 8, 2017

REASON FOR POLICY

This policy provides the framework for budgeting and direct charging of graduate tuition to sponsored awards by Tufts University schools. Tuition charges on federal awards are subject to the [Uniform Guidance part 200.466](#). Consistent with this guidance, tuition remission may be charged if students are conducting activities necessary for the sponsored award, if these activities are related to the student's graduate degree program, and provided the terms and conditions of the award do not prohibit such charges. The amount of tuition received by the student may be subject to applicable taxes which are the responsibility of the student.

POLICY PRINCIPLES

Tuition remission is the payment of tuition expense as part of compensation to graduate students performing necessary work on sponsored awards. Unlike salaries, wages, and stipend, tuition remission must be excluded from the application of indirect costs on federal awards.

If applicable, continuation fees, health insurance, and health fees may also be charged. Continuation fees, health insurance, and health fees are **not** excluded from the application of indirect costs. The amount charged to a sponsored award for tuition (and continuation fees, health insurance, and health fees if applicable) may not exceed the amount due from the student for the period when the student contributed effort to the sponsored project. In the event that a student withdraws from the University after the beginning of the enrollment period, a prorated rate of tuition due from the student must be used as a basis for the calculation of the charges to the sponsored award. The prorated amount must be calculated according to Tufts [Tuition Refund Policy](#) and/or the school tuition refund policy, as applicable.

Tuition may be charged to sponsored awards only if the School has developed and filed with the Office of the Vice Provost for Research (OVPR) a consistent approach to apply tuition charges to sponsored projects. The developed approach should be based on the following elements:

- Determine the maximum annual tuition charge to sponsored projects, which will represent a portion of the full tuition established by the School. This can be either a set dollar amount, or a percent of full tuition; however, the chosen approach must be used consistently by the School.
- Charges for tuition must be calculated by multiplying the student's percent of time devoted to the sponsored project by the maximum annual tuition charge amount.
- Charges for health insurance, health fees, and continuation fees if applicable must be calculated by multiplying the student's percent of time devoted to the sponsored project by the full amount of fees.

Fellowships and training grants, both federal and non-federal, are charged the amount of tuition that the particular award allows. Sponsor tuition levels supersede the school policies.

Implementation

Tufts Research Administration System (RAS) /PeopleSoft account for tuition charges to the award is *Graduate Tuition (5208)*. RAS/PeopleSoft account for charging continuation fees, health insurance, and health fees to the award is *Student & Post Doc Health Insurance (5108)*. Amounts charged for tuition should correspond to student effort during the applicable Tufts University academic calendars and be pro-rated for effort during partial semesters.

The following applies to proposals and awards that involve graduate tuition charges at more than one Tufts school:

- If a sub-account (a.k.a. “child” or “scope” account) is used, tuition charges are applied based on the approach of the school where each sub-account resides.
- In the absence of a sub-account, the approach of the school where the proposal/award resides applies. Tuition (and health insurance and health fees if applicable) that are charged to the award are remitted to the student’s department no later than 60 calendar days after the end of a semester.

RELATED LINKS AND INFORMATION

[CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Subpart D §200.466 Scholarships and student aid costs](#)

[Tufts University Tuition Refund Policy](#)