

# College of Arts & Sciences Graduate Research Assistant Tuition Policy

Updated July 12, 2023

Graduate research assistants are an important component of K-State's RSCAD efforts. We encourage faculty members who are writing proposals for extramural funding in the form of grants or contracts to include 12-month GRA stipends if the research is expected to require the participation of graduate assistants.

## **Budgeting Tuition on Research Proposals**

Effective FY 16, the College of Arts & Sciences requires that all proposals for extramural funding that include stipends for graduate research assistants also request tuition for those students.

***The preferred method of including tuition on research proposals*** for those Principal Investigators who budget a GRA to assist with their research projects is to include a line item for tuition as a direct cost in the budget proposal. It is essential to review a Sponsor's solicitation in order to determine if there are any limitations regarding graduate tuition. ***This preferred method is consistent with University policies and practices.***

- Tuition costs should be identified as a direct cost within the "Other" budget category with the following justification: "Tuition is part of the overall Graduate Research Assistant compensation package."
- Tuition listed in this way is not included in the University's modified total direct cost (MTDC) base for determining facilities and administrative (F&A) costs, and does not generate indirect costs.

**When sponsor does not allow tuition:** Whether or not tuition is allowed as a separate budget item, it is expected that graduate research assistants will have a total compensation package to include salary, fringe benefits, and funds to cover the required tuition costs. Tuition payments made directly to students or on behalf of students are both treated as tuition in lieu of salary, meaning that all payments will route through Human Resources and adjustments will be made to the student's paycheck to reflect related withholding amounts. Both salary and tuition amounts will be reflected on the student's W-2 as total compensation for services.

## **Amount of Tuition to be Included**

- Tuition is charged on a per semester basis. A minimum of two semesters (e.g., fall and spring) at 9 credit hours each should be included in the budget (18 credit hours total). Departments who require less than 18 credit hours per academic year may request a reduction in the required number of hours budgeted by contacting Laura Hohenbary in the dean's office. See the table below for charging tuition for graduate students who are included on less than a full 0.5 FTE stipend on proposals or who are appointed for less than a full year (e.g., summer only).
- The inflation factor recommended by the college is 3% per project year. It is advisable to include the inflation factor to the first year budget, as well, if the start date of your project would fall in the next academic year when tuition is likely to be higher.

Graduate Tuition for Academic Year 2023-2024 <a href="http://www.k-state.edu/finsvcs/cashiers/costs/">http://www.k-state.edu/finsvcs/cashiers/costs/</a>		
Credit hours per semester	Manhattan Resident Tuition Fall <b>OR</b> Spring	Manhattan Resident Tuition Fall <b>AND</b> Spring
1	450.35	900.70
2	900.70	1,801.40
3	1,351.05	2,702.10
4	1,801.40	3,602.80
5	2,251.75	4,503.50
6	2,702.10	5,404.20
7	3,152.45	6,304.90
8	3,602.80	7,205.60
9	4,053.15	8,106.30

### **Purpose**

The purpose of this policy is to:

- help K-State achieve the goal of providing tuition support across the University for graduate assistants supported by sponsored projects,
- advise Principal Investigators, departmental budget personnel, and PreAwards staff on charging full tuition directly to sponsored projects for graduate assistants assigned to and supported by a sponsored project during Fall and Spring semesters,
- advise Principal Investigators, departmental budget personnel, and PreAwards staff of the process in cases where a sponsor does not allow tuition.

### **Background**

In accordance with the terms of the federal Uniform Guidance (2 CFR 200, et al.), tuition remission and other forms of compensation paid as, or in lieu of, wages to students performing necessary work are allowable provided that:

- the individual is conducting activities necessary to the sponsored project agreement,
- tuition remission and other support are provided in accordance with established educational institutional policy and consistently provided in a like manner to students in return for similar activities conducted in non-sponsored as well as sponsored activities,
- during the academic period, the student is enrolled in an advanced degree program at the institution or affiliated institution and the activities of the student in relation to the sponsored research project are related to the degree program,
- the tuition or other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work.