



Graduate Student Support: Tuition and Fees

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Today's topics

- Graduate tuition & support types
- Assistantships
- Fellowships & Traineeships
- Taxability
- Fees
- Summer Automatic Waivers
- Stand-alone Waivers
- Oversight and Processing
- Resources

Graduate Tuition

- Disciplinary college receives the tuition income
- Assessment
 - Resident
 - Non-resident
 - Program differential
- Fees are processed independently of tuition

Graduate Tuition Coverage

- Waiver – foregone income
 - Various types – statutory; Board
- Paid by sponsor
- Paid by student

Cost-Recovery & Self-Supporting Programs

- Established definition and process
 - Students in approved cost-recovery and self-supporting programs are not eligible to receive tuition and fee waivers except statutory waivers.
 - <http://www.grad.illinois.edu/policies/costrec-selfsupport>

Tuition Waiver Policy

- <http://www.grad.illinois.edu/gradhandbook/chaptervii/section04>
- Questions about the policy should be directed to the Graduate College Fellowship Office

Provost Committee

- Advisory committee for matters related to waiver policies and practices of cost recovery, self-supporting programs and educational allowance payments
 - All (international) partnerships that propose tuition “arrangements” in their Management Plan must be approved by this committee

Assistantship Waivers

Waiver-generating appointment

- 25%-67% FTE
 - $\frac{3}{4}$ of academic term
 - first day of classes through last day of final examinations.
 - For fall and spring terms, 91 days.
 - For summer term, 41 days.
 - A teaching assistant appointment between 25% and 67% for at least 21 days in Summer I (four-week part of Summer term) will be considered a waiver-generating appointment.
 - Good standing and academic progress required
- Level of waiver
 - Base or full
 - Tied to student's graduate program
 - In effect at time of first enrollment

Waiver levels

Full

- Waivers of all assessed tuition

Base-rate

- Waiver of only the in-state tuition assessment.
 - Units may use their funds to pay any portion of the remaining tuition
 - An appropriate source of funds must be used and appropriate account codes specified.
 - Grant or contract funds may not be used for direct payments to students for tuition.

<http://www.grad.illinois.edu/gradhandbook/chaptervii/section04>

Waiver levels

- Yearly process allows for Colleges to request a change in waiver levels
- No changes for 2012-2013 in assistantship waiver levels

Reimbursement

Some colleges have received approval to demand reimbursement from an appointing unit outside the college for the value of the tuition income lost through the outside assistantship.

- Can be limited

Tuition ICR

- 60% of stipend is charged to research grants and contracts on all projects that have the full, negotiated indirect cost rate.
- not processed into the campus tuition fund, but rather are processed as ICR funds.
- Not currently charged to projects that have an approved indirect cost rate lower than the full, negotiated rate.

Reimbursement & Tuition ICR

The amount of the reimbursement is limited to the amount of tuition ICR collected by the appointing unit and appointing disciplinary college.

Resignation or Graduation

- Resignation
 - If original appointment is waiver-generating and $\frac{3}{4}$ term requirement not met, student loses the waiver.
 - two exceptions –
 - student withdraws from the University on or before the last day of the assistantship appointment
 - or resigns from the assistantship and then completes all degree requirements for graduation within seven calendar days of the resignation.
- Graduation
 - eligible to hold assistantship through the end of the semester in which they deposit
 - if the end date of the appointment, when offered and accepted, was the same or later than the deposit date.
 - student not obligated to continue the assistantship.
 - With academic year assistantship appointment, appointment would end at the end of the semester of deposit and may not continue into the next semester.

Fellowships & Traineeships

- A **fellowship** is defined as an award providing a stipend for living expenses at the established minimum or higher and demanding no services in return. Fellowship appointments are reviewed in the Graduate College, and the Graduate College decides whether an award is a fellowship.

Academic Years	Minimum Stipend per Year	Minimum Stipend per Semester	Minimum Stipend for 12-month Appointment
2011-2012	\$10,000	\$5,000	\$13,333

- **Traineeships** are research fellowships that are awarded to provide educational training in particular disciplinary areas and provide a stipend for living expenses.
- Graduate College reviews all grant and contract proposals that include funding for fellowships or traineeships.
- Any exceptions to policy must be granted by the Graduate College.

Tuition coverage – Fellows and Trainees

- **Coverage of full tuition**
- Tuition coverage provided by:
 - payment by the funding agency of all tuition assessed,
 - or payment of a negotiated institutional allowance in lieu of full payment (the Graduate College negotiates the institutional payment with the sponsor),
 - or a full waiver provided by campus.
- External agencies required to pay the University for the fellow or trainee's full tuition or pay a negotiated institutional allowance
- Endowment based fellowships established Fall 2010 or later that provide a stipend sufficient to entitle the fellow to a tuition waiver will be required to fund the health service fee and the covered portion of the cost of the health insurance fee.

Tuition Coverage

- Courtesy Fellowship Waivers
 - Departments may request
 - Outside fellowship paid directly
 - Minimum stipend
 - No tuition funds
- Tuition income lost due to fellowship or traineeship waiver is not reimbursable

Fellows & Trainees in Medicine & Vet Medicine

- Students in the College of Medicine, except those in the Medical Scholars Program, must obtain written approval from the College of Medicine before accepting a fellowship or traineeship, and subsequent tuition waiver, controlled by another campus or university unit.
- Effective Fall 2007, students in the College of Veterinary Medicine, except those in the Veterinary Medical Scholars Program, must obtain written approval from the College of Veterinary Medicine before accepting a fellowship or traineeship, and subsequent tuition waiver, controlled by another campus or university unit.

Graduation

- Students must notify the Graduate College Fellowship Office in advance of thesis deposit
- For each degree conferral date, established dates
- <http://www.grad.illinois.edu/policies/fellowship-deposit>

Taxability of Tuition Waivers

- All graduate tuition and fee waivers are considered taxable income unless exempt under the Internal Revenue Code.
 - Current tax law exempts the tuition and **service fee** waivers for teaching assistantships (TAs), research assistantships (RAs), and most fellowships.
 - For graduate assistantship (GA) and pre-professional graduate assistantship (PGA) appointments, only \$5,250 per calendar year is exempt.
 - » If exceeds \$5,250, the excess is deemed income under the IRC and additional withholding may be applied (each semester).
 - » The withholding tax is applied to the student's earnings (stipend or hourly pay).

Fee Waivers

Most waiver-generating appointments include:

- waiver of service fee, AFMFA fee and Library/Technology fee,
- payment of health service fee,
- partial payment of the health insurance fee, and
- full payment for the University vision insurance and dental insurance plans.

Some fellowship and traineeship appointments provide coverage of all mandatory fees.

Summer Automatic Waivers

Students without summer waiver-generating appointments who held waiver-generating appointments for the previous spring semester are eligible to receive summer automatic tuition waivers if they choose to enroll in the summer semester.

- same level waiver as the previous spring
- does not cover the same fees
 - only service fee, AFMFA fee and the Library/Technology fee
 - health service fee and health insurance fee **are not covered**.
- Authorized disciplinary colleges may request reimbursement if that unit was billed in spring.
- Applied by Financial Aid

Stand-Alone Waivers

Disciplinary colleges may elect to grant a stand-alone waiver to a student with **no waiver-generating appointment**.

Stand-alone waivers:

- may be a base rate or full waiver.
- include the service fee, AFMFA fee, and Library/Technology fee.
- do not include any other fees.
- Student does not receive dental and vision insurance coverage.

Colleges may limit the number of stand-alone waivers they will grant.

Graduate College processes

Oversight & Processing

- Waivers are Financial Aid
 - Financial Aid loads (tuition and fees)
 - Assistantship appointments must be in Banner
 - Fellowship weekly extract
 - Counts against loan eligibility
 - Priority system

Resources

Policies – Handbook

<http://www.grad.illinois.edu/gradhandbook>

Policies –

<http://www.grad.illinois.edu/policy-index>

– Assistantships -

- Federal Work Study (FWS) Graduate Assistantships
- Graduate Employee's Organization Contract
- UIUC Policy Statement Regarding the Appointment of Non-Native English Speaking Teaching Assistants (Effective Summer 2010)
- Policy on Selection of Graduate Student Assistants
- Taxability of Tuition and Service Fee Waivers Associated with Assistantship Appointments
- Tuition Waivers Associated with Graduate Student Assistantship Appointments

Resources

Policies

- Fellowships and Traineeships -
 - Administering NIH Training Grants
 - Cost-of-Education Policy
 - Guidelines for the Administration of Creative and Performing Arts Fellowship Funds
 - Fellowship Appointment Dates
 - Guidelines for the Administration of Block Grant Funds
 - Taxability of Tuition and Service Fee Waivers Associated with Fellowship Appointments
 - Thesis Deposit/Degree Conferral and Fellowship Appointment End Dates

Resources

Faculty & Staff Resources -

<http://www.grad.illinois.edu/fellowships-assistantships>

- **Procedures and Instructions**

- Fellowships and Traineeship Appointment Processing
- Instructions for the Graduate College Form for Fellowships, Traineeships and Courtesy Waivers
- Fellowship Appointment Dates
- Block Grant Support Table
- Graduate College Competitions Tip Sheet
- Transcripts for Fellowship Competitions

Tuition and Fees

- Questions??