

TUITION REMISSION SALARY WORKSHEET GENERAL INFORMATION

- Effective July 1, 2009, salary paid to Graduate Students performing necessary services on a research/teaching project using GL accounts *601200 Research Assistant: Graduate Students* or *601400 Instruction/Other: Graduate Students* will be **assessed** an amount for Tuition Remission.
- Tuition Remission will be paid from the following GL accounts:
 - 633100 Tuition Remission (Recipient Designated)
 - 633700 Federal Awards – Tuition Remission (Recipient Designated)
 - 634100 Tuition Remission (Recipient Undesignated)
 - 634700 Federal Awards – Tuition Remission (Recipient Undesignated)
- The Tuition Remission rates have been established by the Graduate School and approved by the Board of Trustees.
- The Maximum allowed amounts used in the Tuition Remission Worksheet were taken from the rates established by NIH for their NRSA Awards.
- For awards already in effect and proposals already submitted:
 - Unless the Sponsor requires prior approval for the rebudgeting of funds, departments will not be asked to rebudget funds from salary to tuition remission.
 - Financial Reports will be submitted indicating the amount paid for salary under the “Personnel Costs” category and the amount paid for tuition remission under the “Other” category.
- For new awards, the budget must separate the Salary from the Tuition Remission.
- The Tuition Remission (GL 63xxxx) is excluded from Indirect Costs
- If the grant does not have sufficient funds to pay the Duke Established Rates (salary, fringe and tuition remission), the salary should be cost-shared using GL 600700 Cost sharing: Training or GL 600800 Cost-Sharing Research.
- It is understood that the Tuition Remission is earned in the month it is paid. Therefore, if a student leaves the project before the semester is over to go to another project, do NOT prorate the tuition remission payment. Instead, follow the Graduate School’s rules for “refunding” tuition:
 - Before classes begin: full credit – move all Tuition Remission to the new project
 - During the first or second week of classes: 80% credit – Move only 80% of the Tuition Remission to the new project.
 - During the third, fourth, or fifth week of classes: 60% credit – move only 60% of the Tuition Remission to the new project.
 - During the sixth week of classes: 20% credit – move only 20% of the Tuition Remission to the new project.
 - After the sixth week: no credit – no Tuition Remission should be moved to the new project.
- Because Tuition Remission is actually a payment for effort exerted on the project (but the funds are used to pay tuition), Tuition Remission will be included as part of the effort reporting process. Tuition Remission will be recorded as Supplemental Pay.
- Refer to GAP 200.310 Compensation of Graduate Students on Sponsored Research Project for more information.