


UNIVERSITY OF ILLINOIS  
AT CHICAGO

Office of the Vice Provost for Resource  
Planning and Management (MC 103)  
2700 University Hall  
601 South Morgan Street  
Chicago, Illinois 60607-7127

TO: Deans and Academic Fiscal Officers

FROM: Frank Goldberg   
Vice Provost for Resource Planning & Management

DATE: October 6, 2008

SUBJECT: Tuition Remission for Graduate Assistants

As we have discussed on several occasions over the last year, a new tuition remission charge for Graduate Assistants (GA's) will be implemented effective in the Fall 2008 academic term. The details of this implementation are explained further below, but first it is important to review the context in which this policy has been set.

Background

Graduate Assistants have historically received tuition waivers. While the lost revenue from Graduate Assistant waivers has always been a cost to the Campus, the impact tended to go unnoticed at the college or department level. The impact of this practice was to provide a supply of labor to campus units at an effective cost (stipend only) which was less than the full cost (stipend plus waiver) of employing these students. As such, this has been a subsidy to campus units.

With the advent of the tuition return policy, the units in which these students are enrolled, which are often different from the units in which they are employed, have become concerned about the foregone revenue. Absent altering the policy on eligibility for tuition waivers, the only realistic options to address these concerns require the employing unit to pay all or some of the tuition to offset the waiver provided to the Graduate Assistants.

While Teaching Assistants (TA's) and Research Assistants (RA's) may also be appointed outside of the unit in which they are enrolled, these appointments are generally considered in furtherance of their academic career. Therefore, the enrolling units recognize this as part of their academic mission and are therefore willing to forego the tuition revenue from these waivers. In contrast, the duties and responsibilities attendant on a student's appointment as a GA are often disconnected from their training and education.

Plan Summary

In January 2008, a proposal to institute a tuition remission charge for Graduate Assistants, similar to the charge imposed on Research Assistants, was presented to the Deans' Council. The tuition remission charge is meant to recover part of the waived tuition, and to make the employing unit's cost somewhat closer to the actual total cost of employment. The deans gave this proposal their approval, subject to working out the implementation details.

**UIC**

The plan is to phase in the tuition remission charge over a three year period. The goal is to ramp up to a rate that is half of the Research Assistant tuition remission rate, which is currently 42%. Therefore, the planned implementation schedule is:

AY 2008-2009...10% of the GA's stipend  
AY 2009-2010...15% of the GA's stipend  
AY 2010-2011...21% of the GA's stipend

With implementation effective Fall term, the 10% rate will remain in effect through Summer 2009. The 15% rate will take effect Fall 2009, and so on.

As noted above, the charge is driven off the GA's stipend, not the actual tuition rate. As such, the tuition remission charge will scale with the GA's percent effort, because the effort in turn drives the GA's stipend.

GA's are subject to minimum stipend rates. For FY 2009, the minimum stipend rate for a 50% appointment over nine months is \$14,000. The tuition remission surcharge on this amount would therefore be \$1,400. In comparison, the full-time base graduate tuition rate for Fall 2008 and Spring 2009 is \$8,530. So the tuition remission surcharge is still only recovering a fraction of the tuition rate, and for non-resident students the fraction is even lower (58% of GA's were non-residents in Fall 2007).

#### Appointment Terms

We use the term Graduate Assistant not as the definition of a general employee class, but to distinguish it from Research Assistants and Teaching Assistants. That the candidate is a graduate student does not automatically make a job an assistantship.

Generally, TA duties include, but are not limited to, duties primarily in support of instruction and educational services such as: leading discussion sections; leading class discussions; holding lectures; the design of course materials; exam preparation; proctoring and grading assignments or exams; holding office hours; note-taking; meeting special needs of students with disabilities; and similar educational activities or services.

GA duties generally include, but are not limited to, duties primarily in support of administrative functions, such as: clerical support (copying course materials, general office, receptionist, or clerical work correspondence, and supervising a reading room); technical/support services; assisting faculty with web pages or other web development and support, network administration, end user support, equipment management, monitoring instructional and service labs (computer, video, etc.); translation; routine support for publications (record keeping, writing copy for university or department newsletters or non-research publications, correspondence, etc.); advising (providing curricular and academic advice to students) and providing support to advisors; and outreach duties (recruiting students, publicizing programs and activities to campus and public constituencies, and working with/assisting with event management).

RA duties generally include, but are not limited to, applying and mastering research concepts and practices through established methods of scholarship, including conducting experiments, organizing/analyzing data, presenting findings in publications, and collaborating with faculty on publications.

Generally, we do not expect GA's to be supported on sponsored funds. An assistant supported on sponsored funding is expected to be appointed as a Research Assistant. Therefore, any GA on a

sponsored fund will not be assessed the GA tuition remission charge, in anticipation that the RA tuition remission charge will apply instead.

#### Eligibility

The population of GA's subject to the tuition remission charge will be those appointed to an employee class of "GA" and specific position class codes (generally, "CASAA"). Specifically excluded from this group are TA's, RA's, pre-doctoral fellows, post-doctoral fellows, interns, and externs. The tuition remission charge will be applied to every GA, regardless of whether their appointment is in the same college in which they are enrolled. The tuition remission charge will also be imposed even if the student holds a simultaneous appointment (e.g., as a Graduate College Fellow). However, the charge will only apply to those earnings under the GA appointment.

A GA who is appointed between 25% and 67% time for at least three-quarters of the term (91 calendar days in fall or spring semester, 41 calendar days during the summer term) is eligible for a tuition waiver. However, the test of whether to apply the tuition remission charge does not include a check of whether the student actually received a tuition waiver. Our review of previous appointments revealed that only in 1% of the cases did a student receive a Graduate Assistantship but not a tuition waiver. Also, recall that students without a Graduate Assistantship in the Summer still receive a tuition waiver for Summer term if they had an eligible appointment in the Spring term. In order to hold an assistantship, students are required to register for at least eight credit hours during the Fall and Spring semesters, and at least three credit hours in the Summer term.

#### Accounting Mechanics

At the end of each monthly accounting period, a query will determine those students with active appointments who received stipend payments on payrolls that ran during that accounting period. An additional charge equivalent to 10% of the earnings for that period will be assessed to the same cFOAPAL that the student's stipend is paid from. This expense will appear on the monthly ledgers under a unique account code (219291, "GA tuition remission benefit cost").

If there is a negative payroll expense in a given accounting period (e.g., because of a payment being voided or redistributed), then a negative tuition remission charge will also be applied. The charge will be calculated against all applicable earnings codes (generally, "REG", "RCG", and "RGC" and various adjustment codes "A\*\*\*"). However, the charging process will exclude awards to students (earnings code "AWD"), since those earnings would not relate to their GA appointment.

GA's paid from chart 2 (UIC) and chart 9 (UA) will be subject to the tuition remission surcharge. GA's who may be UIC students but for whatever reason are paid from chart 1 (UIUC) or chart 4 (UIS) will not be subject to the tuition remission surcharge.

Our reporting strategy is still under development. In the short term, college fiscal officers may contact Clarence Brock in OBFS for an *ad hoc* summary of GA's, their earnings and corresponding tuition remission charges, the cFOAPAL from which they were paid, and the college and program in which they are enrolled. A complete list of the data elements captured in this report is attached as Appendix A. It will then be up to the fiscal officers to determine how to share this information with the departmental business managers. Longer term, assuming there is consensus on the need, we could deliver static reports on View Direct. These reports will deal with the expense side.

#### Tuition Remission Revenue

The revenue recovered from the tuition remission surcharge will be accumulated in the Income Fund, and then distributed back to the college in which the GA is enrolled. This process will follow the same distribution rules as regular tuition revenue. That is, 75% of the revenue will be returned to the

enrolling college, and 25% will be retained by the campus. Since we are not sure how much revenue will be recovered through this process, none of the GA tuition remission has been anticipated in the tuition revenue forecast for FY 2009. All of the funds attributed to the enrolling college will therefore represent a positive variance to the current budget. The Office of Budgeting and Program Analysis (BPA) will be responsible for distributing this revenue. We anticipate that, while reporting will be done on a regular basis, the actual transfer of funds will take place as part of the year-end "true up" of tuition revenue. These funds would flow to the same cFOAPAL as the college's other tuition revenue flows to; it is then up to the college to further distribute the funds within the college, if desired.

BPA will report on the recovery of tuition remission revenue during its regular semi-annual reports on all forms of tuition revenue.

#### Conclusion

We should reiterate that the GA tuition remission process described above is separate from the RA tuition remission process. We should also emphasize that there is no change for the student: GA's will continue to receive full tuition waivers. This is just a change for the employing department.

Questions about GA tuition remission may be addressed as follows:

General policy	Todd Van Neck	Ofc of Budgeting & Pgm Analysis	3-3620	<a href="mailto:tvanneck@uic.edu">tvanneck@uic.edu</a>
Expense reports	Clarence Brock	Ofc of Business & Financial Svcs	6-2541	<a href="mailto:cbrock@uic.edu">cbrock@uic.edu</a>
Revenue reports	Dale Rush	Ofc of Budgeting & Pgm Analysis	3-3620	<a href="mailto:dalerush@uic.edu">dalerush@uic.edu</a>

Please feel free to distribute this document broadly to anyone who may need the information.

cc: Russ Biskup  
Clarence Brock  
Raisul Chowdhury  
Heather Haberaecker  
Bruce Hammerberg  
Clark Hulse  
Amy Levant  
John Loya  
Tim Oppenorth  
Gil Perez  
Laurie Pitner  
Brent Rasmus  
Srividya Ranganathan  
Nick Unser  
Todd Van Neck  
Joyce Winn

Appendix A  
Data Elements Available for GA Tuition Remission reporting

Data Field	Description	Sample Data	
Calma	Last name	Trump	
SPRIDEN_FIRST_NAME	First name	Donald	
SPRIDEN_MI	Middle initial	J.	
SPRIDEN_ID	University ID number	123456789	
NHRDIST_PIDM	BANNER internal #	2008376	
NHRDIST_POSN	Position number	C68611	
NHRDIST_SUFF	Position suffix	SM	
NBBPOSN_TITLE	Position title	SUMMER GRAD ASST	
NBBPOSN_PCLS_CODE	Position class code	CDSAA	
NHRDIST_COAS_CODE	Chart code	2	} cFOAP
NHRDIST_FUND_CODE	Fund code	301021	
NHRDIST_ORGN_CODE	Orgn code	424001	
NHRDIST_ACCT_CODE	Account code	212900	
NHRDIST_PROG_CODE	Program code	424003	
NHRDIST_YEAR	Payroll year	2008	
NHRDIST_PICT_CODE	Payroll ID code	MN	
NHRDIST_PAYNO	Payroll number	6	
NHRDIST_SEQ_NO	Payroll sequence #	0	
NHRDIST_EARN_CODE	Earnings code	RCG	
AMOUNT	Earnings amount	3000	
NHRDIST_TRANS_DATE	Transaction date	16-Jun-08	
SGBSTDN_TERM_CODE_EFF	Effective term code	220085	
DEPT_CODE	Academic dept code	949	
LEVEL5_TITLE	Academic dept title	Electrical & Computer Engr	
COLL_CODE	Academic college code	FQ	
LEVEL3_TITLE	Academic college title	Engineering	

Appendix B  
Position Class Codes

The Position Class (P-Class) is a five-character code.

- The first character relates to the Employee Class. All Graduate Assistants and Fellows will start with "C."
- The second character is a Service Reference (A for 9 mos., B for 10 mos., C for 12 mos., D for <9 mos., E for Summer, and F for Non-Service).
- The third character equals Rank. For assistantships, the most common will be the Grad Appt ("S") although you may encounter Post Doc Research Assoc ("K"), Pre Doc Research Assoc ("L"), Intern/Extern ("N"), Post Doc Fellow ("U"), and Pre Doc Fellow ("V").
- The fourth character is a Rank Modifier. Here is where you'll distinguish whether the assistantship is research, teaching, or general. The ones you'll be looking for are: "A" for N/A, "G" for Research, "H" for Teaching, "W" for Teaching/Research, "V" for Admin/Technical, "X" for Pre-Professional, and "Y" for Teaching Required.

Faculty and Other Academics Position Class Structure

	First character		Second Character		Third Character		Fourth Character		Fifth Character
Value	Employee Class	Value	Service Reference	Value	Rank	Value	Rank modifier	Value	Status Modifier
A	Tenure/Tenure Track Faculty	A	9 Month	A	Professor	A	N/A	A	N/A
B	Other Academics	B	10 Month	B	Associate Professor	B	Extension	B	Interim
C	Assistants & Fellows	C	12 Month	C	Assistant Professor	C	Library	C	Acting
D	Reserved for Growth	D	< 9 Month	D	Instructor	D	Military	D	Adjunct
		E	Summer	E	Lecturer	E	Endowed, Named or Distinguished	E	Visiting Adjunct
		F	Non Service	F	Scholar	F	Clinical	F	Visiting
		G	G – Z Reserved for Growth	G	Artist-In-Residence	G	Research	G	Emerita/us
		H		H	Inst/ Dept. Affiliate	H	Teaching	H	Retire/Rehire
		J		J	Associate	J	Medical	J	J – Z Reserved for Growth
		K		K	Post Doc Research Assoc	K	Pharmacy	K	
		L		L	Pre Doc Research Assoc	L	Aviation	L	
		M		M	Resident	M	Library/Research	M	
		N		N	Intern/Extern	N	Library/Teaching	N	
		P		P	Cooperating Teacher	P	Extension/Research	P	
		Q		Q	Education Specialist	Q	Extension/Teaching	Q	

	R			
	S			
	T			
	U			
	V			
	W			
	X			
	Y			
	Z			
R	Trainee	R	Dental	R
S	Grad Appt	S	Nursing	S
T	Undergrad Appt	T	Clinical/Library	T
U	Post Doc Fellow	U	Public Health	U
V	Pre Doc Fellow	V	Admin/Technical	V
W	W - Z Reserved for Growth	W	Teaching/Research	W
X		X	Pre-Professional	X
Y		Y	Teaching Required	Y
Z		Z	Reserved for Growth	Z