

Viterbi Post-Award Fundamentals: Tuition Remission

Who? What?

- A graduate student who is awarded a research assistantship, receives tuition remission benefits included in the award compensation package. The GRA is managed by the PI, entered into the USC award systems by a department administrator, and expected to participate in sponsored projects executed by USC's DCG.
- The federal agency OMB defines tuition remission **not** as a stipend or fellowship, but instead as a taxable form of compensation that when allowed by sponsor must be reasonable, aligned with the institutions policy, must be charged consistently, and must reasonably reflect the percentage of effort devoted to the project.

When? Where?

- Tuition remission is charged to a sponsored project, where effort was placed, at the end of an award or after a semester ends, and only when allowed under the terms and conditions of the award(s), and when the student has put effort toward the award(s), and when Viterbi has not otherwise agreed to cost-share it.
- The most accurate information for estimates can be found within each department and includes access (or to know who has access) to SIS, the GRA's 10 digit ID, and the payroll or anticipated payroll information.

Why? How?

- Viterbi has consistently based its tuition remission recharge process on OMB's policies. To date, Viterbi charges **25%** of the tuition for a GRA to the sponsored project where the effort was placed for a given pay period.
- Summer tuition is based on where the effort was earned during the prior fall and/or spring semesters, if applicable; otherwise it is based on where it is earned.**

*See Tuition Remission Sample workbook (excel) for template with formulas to calculate tuition per pay period, per account, per student, per semester.