



University of Colorado  
Anschutz Medical Campus

**Campus Administrative Policy**

**Policy Title: Graduate Student Assistantships and Tuition Remission**

Policy Number: 7008 Functional Area: **Student Affairs**

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Effective: July 1, 2015  
Date Last Amended/Reviewed: July 1, 2015  
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Supersedes: Graduate Student Assistantships and Tuition Remission (November 1, 2012)

Approved by: Associate Vice Chancellor for Budget and Finance

Prepared by: Assistant Vice Chancellor for Finance and Controller  
Reviewing Office: Finance Department  
Responsible Officer: Finance Department

Applies to: University of Colorado Anschutz Medical Campus

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**A. INTRODUCTION**

The purpose of this policy is to establish University of Colorado Anschutz Medical Campus (CU Anschutz) provisions for granting graduate student assistantships and tuition remission to graduate students who are enrolled in degree granting programs of CU Anschutz. It is the responsibility of each degree granting program and the Graduate School to ensure compliance with this policy. This policy applies to all graduate student assistantships and tuition remission granted by any degree granting program of CU Anschutz.

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## C. DEFINITIONS

1. *Degree Granting Program* is defined as a specific curricular graduate training track leading to a degree such as the basic sciences Ph.D. programs.
2. *Graduate Student Assistantships* are full-time positions, unless otherwise approved by the Dean of the Graduate School but in no case less than half-time, provided to graduate students for their research and scholarly services provided to CU Anschutz.
3. *Tuition Remission* is provided as a benefit above and beyond the graduate student assistantship. The award of tuition remission is given to the graduate student in order to enable him or her to pursue a program of independent research, training, and original study that focuses on the experience to be gained by the recipient. Tuition remission includes tuition, fees, student health insurance and student health services. It is expected that tuition remission will be non-taxable.

## D. POLICY STATEMENT

A graduate student may receive a graduate student assistantship to compensate him or her for the research or scholarly services provided to CU Anschutz from University funds if:

1. Graduate student assistantships are only charged to a source of funds when it is allowable relative to the source of funds for the award, e.g., benefits the project and when it is not defined as an unallowable cost; and
2. The graduate student continues to make contributions of “research or scholarly” services to CU Anschutz; and
3. The graduate student is making satisfactory academic progress in a program of study; and
4. The graduate program has a formal policy that is approved by the Graduate School, is updated annually, and that stipulates that all students within the program receive consistent treatment when receiving payment for research/scholarly services, tuition remission, and student health insurance.

A graduate student may receive non-taxable tuition remission awards provided from CU Anschutz funds if:

1. Tuition remission is charged in similar proportion to assistantship support to a source of funds when it is allowable relative to the source of funds for the award, e.g., benefit to the project/program, and when it is not defined as an unallowable cost; and
2. Tuition remission is awarded consistently to those graduate students receiving assistantships within a program without discrimination based on sponsored or non-sponsored resources; and

3. The graduate student is also receiving an assistantship to compensate him or her for the “research or scholarly services” provided to CU Anschutz; and
4. The graduate assistant’s assistantship appointment is full-time unless otherwise approved by the Dean of the Graduate School, but in no case less than half-time; and
5. The graduate student is awarded tuition remission as a fringe benefit related to the assistantship he or she is paid for providing “research or scholarly services” to CU Anschutz; and
6. The graduate research assistant carries out activities connected with research studies assigned by the supporting department or principal research investigator during the time the student is admitted to the Graduate School each term of the appointment, therefore making the graduate student research assistant eligible for consideration for tuition remission; and
7. The graduate student receiving the tuition remission is making satisfactory academic progress.
8. Tuition remission may not be used as a form of compensation for services rendered. All research and teaching assistants need to be paid a wage for services performed. As noted in number 5 above, tuition remission is considered a student employee “benefit” in addition to wages paid.

**E. PROCEDURES**

Graduate School	<ol style="list-style-type: none"> <li>1. Prepares formal policy for granting graduate student assistantships applicable to graduate students enrolled in the Graduate School’s academic programs. <ul style="list-style-type: none"> <li>• Graduate student must be enrolled in curricular training track leading to a graduate degree.</li> <li>• Student must be making contributions of “research or scholarly” services to Anschutz.</li> <li>• Student must be making satisfactory academic progress in the program of study.</li> <li>• All students within the program must receive consistent treatment for graduate student assistantships, tuition remission, and student health insurance.</li> </ul> </li> <li>2. Sends out policy to degree granting programs for verification and acceptance.</li> </ol>
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Degree Granting Program	<p>3. Reviews policy and communicates with Graduate School to resolve any issues.</p> <p>4. Returns signed copy to Graduate School.</p> <p>5. Notifies Bursar's Office of clearing speedtype for tuition remission. Each degree program is assigned a clearing speedtype for processing tuition remission. Departments that do not have a clearing speedtype should contact the Finance Office.</p>
Graduate School	<p>6. Prepares list of matriculated students by academic program and transmits in August of each year to degree granting administrators.</p>
Degree Granting Program Administrator	<p>7. Completes appropriate human resource procedures/documents for processing Graduate School Assistantships.</p> <ul style="list-style-type: none"> <li>• Personnel Effort Reporting System will generate quarterly effort report for students receiving assistantships (see CU Denver   CU Anschutz Campus Policy 2013, Direct Changes to Federally Sponsored Projects).</li> <li>• Coordinates with the Principal Investigator's department for processing necessary paperwork or data entry when the graduate student is performing assigned duties in a department outside the academic unit where the student is rostered in Human Resources (HR)</li> <li>• Graduate Student Assistantships (use HR job code 1505, research assistant, and account code 402205 or job code 1506, teaching assistant, and account code 402206).</li> <li>• Prepares an original and two copies of Financial Aid's Tuition Remission Payment Form (Exhibit A and forwards both copies to the Financial Aid Office.)</li> <li>• Retains the original with attachments for processing in Step 11</li> </ul>
Student Financial Aid/Bursar's Office	<p>8. Financial Aid Office reviews Tuition Remission Payment Form and determines if total financial aid to the student needs to be adjusted in accordance with federal regulations.</p> <p>9. Bursar's Office processes tuition remission in the Student Information System.</p>
Degree Granting Program Administrator	<p>10. Prepares journal entry to move tuition charges from clearing speedtype to the actual project or program funding tuition remission. (Note - contact the Finance Office to obtain the proper accounting entries for moving the tuition charges out of the clearing speedtype).</p> <ul style="list-style-type: none"> <li>• Attachment to the journal entry should include the original Tuition Remission Payment Form.</li> <li>• Forward to Finance office, Campus Box D129</li> </ul>

Grants & Contracts/Finance Office	1. Upon receipt of the journal entry (with attachments), reviews project/program for allowability of tuition remission and availability of funds. <ul style="list-style-type: none"> <li>• If acceptable, approves and posts the journal entry.</li> <li>• If unacceptable, coordinates with the academic unit to resolve issues.</li> </ul>
PI's Responsible Administrator	2. Receives quarterly Personnel Effort Report and distributes to affected graduate students for completion/certification. <ul style="list-style-type: none"> <li>• Student or Principal Investigator having first-hand knowledge of student's work activity completes form, which must be returned to Grants and Contracts.</li> </ul>
Degree Granting Program Administrator	3. Annually certifies in June/July compliance with formal policy and submits to the Graduate School.

## Notes

1. Dates of official enactment and amendments:  
November 1, 2012: Adopted by Associate Vice Chancellor for Budget and Finance  
July 1, 2015: Revised  
April 12, 2019: Modified
2. History:  
April 12, 2019: Modified to reflect a Campus-wide effort to recast and revitalize Campus policy sites into a standardized and more coherent set of chaptered policy statement organized around the several operational divisions of the university. Article links, University branding, and formatting updated by the Provost's office.
3. Initial Policy Effective Date: November 1, 2012
4. Cross References/Appendix:
  - Office of Management and Budget (OMB) Uniform Guidance (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) Section 200.431 and 200.466.
  - OMB memorandum M-01-06, dated January 5, 2001, Clarification of OMB A-21 Treatment of Voluntary Uncommitted Cost Sharing and Tuition Remission Costs. The Executive Order clarifies that tuition remission costs of graduate students charged to federal programs are not contingent on there being an "employer-employee" relationship, for tax purposes, between the institution and the graduate student.
  - [Campus Policy 2013, Direct Changes to Federally Sponsored Projects](#)