

Tuition Remission Policy for Graduate Teaching Assistants and Graduate Research Assistants

It is the policy of the University that tuition remission may be awarded to graduate teaching assistants (GTAs) and graduate research assistants (GRAs) based on the level of effort (hours “worked”) associated with their appointment. Because GTAs and GRAs must be matriculated in an RIT graduate degree program and registered full-time for classes during the appointment period, the maximum number of hours associated with their appointment is 20 per week. GTAs and GRAs who receive a 20-hour per week appointment may receive up to 50% tuition remission towards qualified educational expenses*. GTAs and GRAs with a 20-hour per week appointment may also be eligible to receive merit-based scholarships to cover educational expenses up to 100% of qualified educational expenses (50% tuition remission + 50% merit-based scholarships).

**Tuition remission does not cover mandatory fees.*

Graduate Teaching Assistants (exempt employee, paid a pre-determined salary)

- ✓ Graduate Teaching Assistant (GTA Masters and PhD)

Consistent with University policy, graduate assistants whose primary responsibility is to provide academic instruction are classified as employees and qualify for a teaching exemption under the Fair Labor Standard Act (FLSA). Because GTA’s are exempt from the FLSA, they are paid a predetermined salary amount based on their appointment. GTAs with a 20-hour appointment are eligible to receive a maximum of 50% tuition remission. For appointments less than 20 hours, the tuition remission is pro-rated accordingly (i.e., $\frac{1}{2}$ time assistantship = 50% tuition remission $\div 2$). Graduate assistants in this classification may also receive additional merit-based scholarships funded from operating, gift, or endowment accounts up to a maximum tuition subsidy of 100% of qualified educational expenses (subject to eligibility criteria and availability of funds).

Graduate Research Assistants (functioning as a student, receives a stipend)

- ✓ Graduate Research Assistant (GRA Masters and PhD)

Consistent with University policy, graduate assistants functioning as students (i.e. having met the criteria set forth in the *Graduate Assistant Employment Policies* for GRAs Masters and PhD are eligible to receive 50% tuition remission based on a 20-hour appointment. Graduate assistants in this classification may also receive additional merit-based scholarships funded from operating, gift, or endowment accounts up to a maximum tuition subsidy of 100% of qualified educational expenses (subject to eligibility criteria and availability of funds).

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Graduate Research Assistants at the PhD-level with a 20-hour appointment will automatically receive merit-based scholarships of 50% of the standard tuition. The merit-based scholarships, when combined with the standard tuition remission amount, will provide a 100% tuition subsidy.

Federal Effort Reporting Requirements

Graduate tuition remission, which is considered part of the compensation package received by GTAs and GRAs, is subject to Federal Effort Reporting requirements (OMB Circular A-21, Section J.45). When tuition remission for a GRA is charged to a Federally-funded sponsored project, the amount must be consistent with the policy of the University (i.e., no more than 50%). In addition, the tuition remission amount must be proportionate to the level of effort (number of hours associated with the appointment charged to the sponsored project (i.e., if 50% of the GRA's stipend is charged to a research project during the quarter, then ½ of the standard tuition remission amount for the quarter may also be charged to the project).

The following additional information regarding graduate assistantships is also available:

- ✓ Graduate Assistant Employment Policies and Job Classification Information
- ✓ Graduate Assistant Job Classifications and Pay Rates
- ✓ Graduate Assistant Job Duties
- ✓ Payments Made to Graduate Students – Definitions
- ✓ Payments Made to Graduate Students – Processing Departments, Procedures & Forms
- ✓ Payments Made to Graduate Students – Federal and NYS Tax Treatment
- ✓ Payments Made to Graduate Students – Allowability on Sponsored Projects