

OSP NEWSLETTER

STUDENT SUPPORT



Graduate Research Assistants play a vital role in the continued progress and growth of our Research Enterprise by engaging with sponsored project work. Review these blog resources to ensure GRA salaries and tuition are accurately budgeted for sponsored projects and help alleviate unexpected post-award related issues. Reach out to OSP for assistance:

The Training Team:

OSP_info@mail.colostate.edu



CHECK THIS OUT!
**QUICK CLIP - ASSISTANTSHIP
 SALARY VS FELLOWSHIP
 STIPEND**

BLOG RECAP

**BUDGETING FOR GRA
 SALARIES/STIPENDS**
 DECEMBER 15, 2022

Budgeting for GRA salaries

GRA stands for Graduate Research Assistant, a student who is supported by external grant funding. It has been the practice here at CSU, and with our sponsors, that the terms salary and stipend have been used interchangeably, but they are quite different.

Stipends = the amount paid to trainees or fellowship recipients to help cover basic costs/or costs of living while they receive career training
Salary = the compensation given to employees for the services provided by them to the university

GRA students are employees, not trainees. Their supervisor/advisor defines the work they will complete for the University, and they qualify for fringe benefits. While we do see the terms used interchangeably at CSU, the accurate term for sponsored project budgeting is 'salary'. We also need to recognize that they are different from Fellowship holders, so they will be set up in our HR system, Oracle, correctly.

Budgeting for GRAs in a project year can be tricky. GRAs in each unit are paid differently but the following should help in estimating how much of their salary to budget and what we would put into a budget justification.

Continued on page 3

BUDGETING AND ACCOUNTING FOR GRA TUITION

DECEMBER 29, 2021

Pre-Award: Budgeting for GRA Tuition

In a previous blog, Budgeting for GRA Salaries, we discussed best practices and had examples of how GRA salaries are budgeted at CSU. If allowed, tuition and differential tuition should also be included in the budget that includes GRA salaries based upon the amount of effort that GRA will be spending on the project.

200.466 Scholarships and student aid costs. (Uniform Guidance)

(a) Costs of scholarships, fellowships, and other programs of student aid at IHEs are allowable only when the purpose of the Federal award is to provide training to selected participants and the charge is approved by the Federal awarding agency. However, tuition remission and other forms of compensation paid as, or in lieu of, wages to students performing necessary work are allowable provided that:

(1) The individual is conducting activities necessary to the Federal award; (2) Tuition remission and other support are provided in accordance with established policy of the IHE and consistently provided in a like manner to students in return for similar activities conducted under Federal awards as well as other activities; and (3) During the academic period, the student is enrolled in an advanced degree program at a non-Federal entity or affiliated institution and the activities of the student in relation to the Federal award are related to the degree program; (4) The tuition or other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work; and (5) It is the IHE's practice to similarly compensate students under Federal awards as well as other activities.

Continued on page 2

What is the difference between tuition and differential tuition?

Tuition is the per credit cost that all graduate students will be charged for taking classes at CSU. Tuition rates are established each academic year (August – May).

Differential Tuition are additional costs either by semester or credit hour for specific programs. Differential tuition is not a stand alone expense, it will only be charged if there is related tuition. Not all programs charge differential tuition.

Budgeting for Tuition

Tuition is an expense that should follow effort as it is written in the scope of work/project narrative. If a budget includes GRA salary for a full academic year, you will include two semesters of tuition; if it includes the salary for only part of the year, you may only need to include tuition for one semester. Unlike undergraduate tuition, graduate tuition is only charged in the Fall and Spring semesters. If you have a GRA only in the summer months, tuition may not be necessary.

Resident vs. Non-Resident Tuition

Resident tuition will be used for budgeting. During their first year of enrollment, the CSU Graduate school will pay the difference between resident and non-resident tuition via the Tuition Premium Program. It is the expectation that the student will establish residency in their first year. The Tuition Premium Program will be extended to international students for the duration of their GRA as long as they remain enrolled for minimum credits.

Continued on page 3



DID YOU KNOW



Tuition is exempt from the indirect cost calculation if your sponsor utilizes CSU's negotiated, indirect cost rate agreement (NICRA). Modified total direct costs (MTDC) shall exclude equipment, capital expenditures, charges for patient care, rental costs, **tuition remission**, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.



NEW! STUDENT SUPPORT MATRIX AUGUST 2022

What student time you can charge to a sponsored project will be dependent on the type of award and the employment assignment in the HR system. There is a new resource, [Student Support on Sponsored Projects](#), located on [OSP's website](#) under guidance.

STUDENT SUPPORT ON SPONSORED PROJECTS

Appointment Type	Compensation Type	Employment Type	Compensation Allowed on Sponsored Projects	Tuition and Differential allowed on Sponsored Projects?	Fees allowed on Sponsored Projects?	Fringe Benefits by Appointment	Fringe Benefits allowed on Sponsored Projects?	Resources
Graduate Research Assistant (GRA)	Monthly Salary	At-will Employee	Yes*	Yes* - In-State portion only	No	Health contribution, EAP, ACA, Medicare, Parental Leave, Worker's Comp	Yes*	https://graduateschool.colostate.edu/financial/assistantships/
Graduate Teaching Assistant (GTA)	Monthly Salary	At-will Employee	No	No	No	Health contribution, EAP, ACA, Medicare, Parental Leave, Worker's Comp	No	https://graduateschool.colostate.edu/financial/assistantships/
GRA Predoc (1)	Monthly Stipend	Trainee (not an employee)	(1)	(2)	(2)	Health contribution, EAP, ACA, Medicare, Parental Leave, Worker's Comp (3)	No (3)	https://graduateschool.colostate.edu/financial/
Student Hourly	Bi-weekly pay based on hours logged on TimeClock Plus	At-will Employee	Yes*	No	No	Medicare, ACA, Workman's comp	Yes*	https://financialaid.colostate.edu/student-employment/

*Read the specific Award Terms and Conditions before charging any expense to a sponsored project.

- (1) GRA Predoc appointment type – used for Fellowship and Trainee Grants. Some Trainee grants require GRA Predoc student to be full-time students.
- (2) Tuition, Differential Tuition, and fees may be paid out of associated Cost of Education Account which may have restrictions on the type of costs that can be charged. Read the specific Award Terms and Conditions before charging any expense to a project.
- (3) Fringe may not be charged to the '53' sponsored project, however the fringe benefit cost will be paid by a central pool.

Continued from page 1...

First, let's break down a "Year" at the University:

Academic Year (AY) = 9 months. The AY consists of two semesters which are 4.5 months each or 9 months total. Approximately: August 15th - December 31st and January 1st - May 15th
Summer consists of 3 months. Approximately: May 16th - August 14th

CSU Fiscal Year (FY) = 12 months, July 1st - June 30th - most staffing at CSU is set up on a Fiscal Year basis.

Calendar Year (CY) = 12 months, January 1st - December 31st

Second, let's discuss FTE:

During the AY, GRAs are generally paid 50% FTE. It is the expectation that the other 50% of their time during the AY is dedicated to their classes and course work. GRAs can also be paid in the summer months, ranging from 1% - 100% FTE.

Third, how is the GRA that you need to budget for paid?

You must know if the GRA is paid over the AY or the FY and at what FTE in the summer.

GRA salaries, other considerations:

GRAs' salaries will need to have the associated fringe budgeted. By using the budgeting tool in KR PD, the current institutional fringe rates will be applied automatically to all years of the budget. It is best practice to check that the correct rate is being applied for the FY, in particular if you are creating a budget near the fiscal year end, when new fringe rates are implemented in the KR system.

If allowed by the sponsor, tuition and any differential tuition should also be included in the budget based upon the amount of time the GRA will be spending on the project. We will be discussing tuition in a blog coming soon.

If your GRA(s) are budgeted in each year of the proposal, an automatic 3% inflation rate each year is applied at July 1 in each budget period. This inflation rate can be adjusted to accommodate sponsor requirements.

Finally, before budgeting for another department or unit, it is best practice to reach out to the college/department contacts and ask how they pay their GRAs: AY vs. FY. Also, other than minimum salary rates that are set by the University, each college and/or unit set their own GRA rates. Make sure to find out the correct salaries.

The GRA Salary Math:

$$\begin{aligned} \$60,000/12 \text{ months} &= \$5,000/\text{month} \\ \$5,000/\text{month} * 50\% \text{ FTE} &= \$2,500/\text{month} \\ \$2,500 * 4.5 \text{ mon} * 2 \text{ semesters} &= \$22,500/\text{AY} \\ \$2,500 * 3 \text{ months} &= \$7,500/\text{summer} \\ \$22,500/\text{AY} + \$7,500/\text{Summer} &= \$30,000 \end{aligned}$$

BUDGETING AND ACCOUNTING FOR GRA TUITION CONTINUED...

Additionally, look at the proposed start dates for the project to see if current approved rates or current approved rate + an inflation factor are applicable. It may be a good idea to apply an inflation factor in the first year of your budget if the proposed start date is in the next academic year. The KR PD budgeting tool has a built-in inflation factor of 8% for subsequent budget periods after Year 1. The inflation factor would need to be applied by hand in Year 1 if it is deemed necessary. Keep in mind, some sponsors only allow current approved rates at proposal stage.

Post-Award: Accounting for GRA Tuition

Tuition and differential tuition are 'Other' Direct Costs that are allowable if reasonable, allocable, consistently applied, and allowed on your award. They should follow the effort of the GRA student paid on that project. If a GRA works on more than one project (sponsored or other) the tuition should be allocated between the projects in the same proportion as their effort. If salary needs to be reallocated via a past period distribution adjustment (PPDA), tuition should also be reallocated via a general error correction (GEC). General fees such as technology charges, transportation fees, and special course fees are not provided to graduate assistants at CSU and should not be budgeted on or charged to a sponsored project.

Tuition paid for by a Sponsor on behalf of a student is considered compensation and will show up for reconciliation under object code 5762 and will be reported to the student via 1098 T each tax year. Tuition is set up each semester for payment on the student's behalf using a sponsor billing system. Authorized person(s) in each academic unit will set this up and it will be reviewed by the appropriate Fiscal Officer before it is expensed to the project.

GRA tuition, other considerations:

Finally, before budgeting for another department or unit, it is best practice to reach out to the college/department contacts and ask if they have any differential tuition for their program.

RESOURCES

- [CSU Graduate School](#)
- [NSF GRFP](#)
- [Assistantship Benefits, Resources, and Policies - An overview for Graduate Assistants](#)