Graduate School
2020 Tuition Benefits Program

February 25-28, 2020

Dave Kieda
Dean, The Graduate School
dean@gradschool.utah.edu
2020 TBP Town Hall Meetings

- 2/25 4-5 pm
  CSC 208

- 2/26 2-3 pm
  HSEB 1750

- 2/27 12:30-1:30 pm
  Marriott Gould

- 2/28 2:30-3:30 pm
  SFEBB 1170
Current Tuition Benefits Program (ca. 1994)

- Provides graduate base tuition remission
  - 2 years (MS/MA)
  - 5 years (PhD)
  - Covers all resident tuition & mandatory fees
  - Covers non-resident increment up to 84 credit hours

- Maintain 3.0+ GPA
- Must be enrolled for 9+ credit hours/semester
  *n.b. 3 credit hours of dissertation is full–time student (qualifies for student visa & federal loan deferment)*

- Employed in TBP eligible job code (TA, RA, GA, GF)
- Graduate School minimum stipend level (F20-S21: $16,200)

- SCH waiver schedule depends upon job code, stipend history

<table>
<thead>
<tr>
<th>Job Code</th>
<th>Fall Term</th>
<th>Spring Term</th>
<th>Summer Term</th>
<th>Maximum SCH per year</th>
</tr>
</thead>
<tbody>
<tr>
<td>TA,GA,GF</td>
<td>9/12</td>
<td>9/12</td>
<td>0</td>
<td>24</td>
</tr>
<tr>
<td>RA</td>
<td>9/11</td>
<td>9/11</td>
<td>0/3*</td>
<td>25</td>
</tr>
</tbody>
</table>

Current TBP SCH limits/semester: Min/Max
*Summer Term RA TBP eligibility only if paid in previous semesters on an RA.*
Current TBP Funding Model at the U

- Returned Overhead (F&A)
- Waived TA, GA, GF Tuition $$
- RA Tuition Benefit $$
- Research Facilities
- Startup Packages
- Research Administration
- Faculty, Staff Salaries
- Programming Support
- Facilities

Main Account
TBP Enrollment by Appointment Type (2013-2018)

Number of graduate students on GA/TA/RA/GF is constant
RA Tuition Remission Trends

<table>
<thead>
<tr>
<th>Year</th>
<th>Tuition Reduction ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013-2014</td>
<td>11,269K</td>
</tr>
<tr>
<td>2014-2015</td>
<td>11,805K</td>
</tr>
<tr>
<td>2015-2016</td>
<td>12,132K</td>
</tr>
<tr>
<td>2016-2017</td>
<td>12,885K</td>
</tr>
<tr>
<td>2017-2018</td>
<td>13,868K</td>
</tr>
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</table>
RA TBP Cost Drivers

- Current RA TBP is not sustainable in the long term
- Current GA TBP is not compliant with federal payroll tax laws
Faculty Recommendations on TBP/Graduate Student Support

Statement of Principles for Graduate Student Support (2016)
Final Report of ad hoc Committee on Tuition Benefits Support (2016)

Recommendations for improved TBP/long term viability:

1) Charge tuition remission on grants which allow tuition charges as add-on cost to the base grant (NIH/NSF training grants).

1) Incentives (but not mandates) for faculty members to charge tuition benefits on their external grants.

2) Reduction in TBP charges for students in dissertation coursework

3) Longer term stability and transparency in the TBP program

4) Increased alignment between each Colleges’ creation of F&A revenue with the level of their TBP subsidy

5) Enabling access to Summer TBP for TA, GF, GA employment
Extended Tuition Benefits Program

New Extended Tuition Benefits Program (xTBP): Fall 2020

• Provides additional tuition funding option not previously available
  • Coverage for students after expiration of TBP allotment

<table>
<thead>
<tr>
<th>TBP</th>
<th>xTBP</th>
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</thead>
<tbody>
<tr>
<td>2 years MS/MA</td>
<td>No Limit</td>
</tr>
<tr>
<td>5 Years PhD</td>
<td></td>
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</tbody>
</table>

• Allows mixed TBP/xTBP funding: access to full TBP allocation during graduate career

• Tuition & medical/vision/dental insurance paid by dept/college/grant
• Use qualified accounts (returned overhead, dept funds, research, development)
• Identical qualifications criteria to TBP (GPA, job codes) but no term limits
• Colleges can place graduate students on xTBP at any time, no petition required.
2020 Tuition Benefits Program

- Students on TBP/xTBP always charged resident tuition only
  - Solves the $50k/year max allowable compensation limit
  - But students above 84 credit hours will cover any non-resident portion

- Dissertation Course Tuition = 1/3 base graduate tuition, resident rate
  - Applies only to base tuition portion: fees, differential charged at full rate

- Extends Uniform 24 SCH/student/year policy for TBP
  - Summer TBP for TA/GA/GF: Summer grad & practicum courses, resident rate
  - Student receive FICA waiver on summer stipend if registered for 3 SCH
  - Encourages transition TA -> RA & research during summer after first year

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<tr>
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<th>Fall Term</th>
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<th>Summer Term</th>
<th>Maximum SCH per year</th>
</tr>
</thead>
<tbody>
<tr>
<td>All</td>
<td>9/12</td>
<td>9/12</td>
<td>0/3</td>
<td>24</td>
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</table>

- Central funding of GA, TA, GF tuition waivers guaranteed at 2018-2019 levels
  - Formal request to increase (linked to departmental strategic plans)
## Dissertation Rate Schedule

**Example: Rate using 2019-2020 base tuition & fees**

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<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
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<td>2069.28</td>
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<td>2277.28</td>
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<td>1938.96</td>
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<td>2796.88</td>
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<td>4998.96</td>
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</tr>
</tbody>
</table>

*Su TBP zone*

*Fa/Sp TBP zone*

*XXX full time zone*
Federal Payroll Tax Law Sec 117(a)

• Graduate Tuition benefit is generally tax-free if
  • Primary purpose of benefit is to further the student’s education
  • Benefit purpose is not compensation for services rendered

• Categories of service with tax-free status
  • Research Activities (identical to RA position)
  • Teaching Activities (identical to TA position)
  • Clinical & Practicum Training Activities
  • Primary purpose must be educational/related to degree

• Categories of service not allowed
  • Clerical or administrative work
  • Work unrelated to educational training for specific degree
  • Example: Teaching when stipend amount depends upon number of students in the class
GA Category Realignment

• Current GAs doing RA work: Reclassified as “RA-GA”
  - Appropriate for students receiving pay from non-5000 accounts
  - Appropriate for students working in clinical/practicum training

• Current GAs doing TA work: Reclassified as “TA-GA”
  - Appropriate for students who have not passed ITA training

• Current GAs doing a combination of RA/TA work
  - Split Appointment between “RA-GA” and “TA-GA”

• Current GAs doing clerical/administrative/non-eligible work
  - Not eligible for TBP to comply with Sec 117(a) requirements
  - Staff Tuition discount is available as an employment benefit

❖ Departmental RA, TA, RA-GA, TA-GA effort certification process
❖ Eligibility for Medical, Vision & Dental Insurance Subsidy
TBP/xTBP Development Phase (2019-2020)

- Working Committee to develop implementation
  - Graduate School (David Kieda, Jolyn Schlieffarth)
  - OBIA (Mark Winter, Sandy Hughes, Ethan Hacker)
  - Financial Aid (Karen Henriquez)
  - Income Accounting (Jennifer Berry, Steffany Forrest, Lillian Lambert)
  - OSP (Brent Brown, Kristie Thompson)
  - UIT (Aimee Morgan, Jeramy Berry)

Committee meets in small/large groups
- Explore questions regarding workflow
- Feasibility of integration with software systems
- Federal/State compliance & tax issues
TBP/xTBP Development Phase

- Aligned with new F & A model (VP research Andy Weyrich)
- Answer detailed details/questions about finances & workflow
  - Reduction in base dissertation tuition only
  - Fees, differential still charged at nominal rate
  - Explore and select difference dissertation tuition models
  - Financial implications for University
  - RA/TA Sec 117(a) eligibility certification process

\[ \text{x0.3 multiplier model selected for implementation} \]
Implementation Schedule

- Graduate School Town Halls in Colleges: *February 2020*
- New Dissertation Fee: *Summer 2020*
- 24 credit hour/year implementation: *Fall 2020*
- xTBP implementation: *Fall 2020*
- RA/TA effort TBP certification: *Fall 2020*
Questions and Feedback

All slides and background materials to be available at: 
gradschool.utah.edu/town-hall-meetings-2020-tuition-benefits-program/

Questions & Feedback to Graduate Dean Invited:
Email: dean@gradschool.utah.edu
Phone: x1-6926