

Tuition Payment Guidelines

Graduate tuition remission may be charged to sponsored projects at OUHSC as a non-F&A bearing direct cost. Tuition remission is the payment of tuition expense as part of compensation to students performing necessary work on sponsored projects [Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR §200) ("Uniform Guidance")]. Unlike salaries and wages, tuition remission must be excluded from the application of indirect costs [Uniform Guidance §200.466]. Students whose work benefits sponsored projects granted to OUHSC will be placed on payroll and their salaries will be charged to the payroll object code 521541 - Wages Student/Stipend. Remission for tuition and fees will be recorded as object code 562000 Tuition – Trainee/Student.

All compensation charged to sponsored projects, whether it is paid as salaries and wages or as tuition remission, is subject to effort reporting. In order to meet this requirement without including tuition remission payments explicitly on salary certification forms, the allocation of tuition remission costs on sponsored projects must match the distribution of work effort as allocated by the ePaf and confirmed through the time and effort review.