

Purpose

Graduate student tuition and fee remissions represent a significant contribution by the university to the education of graduate students. These remissions are governed by a complex set of rules that arise from accounting principles, human resources policies, collective bargaining agreements, and other university policies. This policy describes the implementation procedures for remission of tuition and fees for graduate students appointed to remission-eligible student research and teaching titles.

Definitions

Remission: Payment of the tuition and fees owed by a student.

PEP: [Petition for Exception to Policy](#). This petition must be approved by Graduate Studies to employ students who do not meet eligibility guidelines for academic appointments.

GSR: Graduate Student Researcher, a graduate student who performs research related to the student's degree program in an academic department or research unit under the direction of a faculty member or authorized principal investigator. ([APM 112-4, b. 20](#))

ASE: Academic Student Employee, a student who is employed in the teaching title codes noted in [APM Appendix II-B, section IV](#).

Tuition: Charges to a student for instructional and operating costs of the campus. For the purpose of calculating remission, program fees paid by students in self-supporting degree programs are considered tuition in this policy.

Fees: Charges to a student for campus-based student and health services.

NRST: Non-Resident Supplemental Tuition, a supplemental tuition charged to a student who is not classified as a resident of the State of California for tuition purposes.

PDST: [Professional Degree Supplemental Tuition](#), a supplemental tuition charged to a student in certain degree programs.

SSDP: [Self-Supporting Degree Programs](#), these programs do not receive state funding and are wholly funded by the program fees paid by students enrolled in the program.

Professional School Students: Students whose degree objectives are the M.D., D.V.M., J.D., and M.B.A. are considered professional school students.

Academic Graduate Students: Graduate students who are enrolled in non-professional, state-funded graduate degree programs.

I. Eligibility and Remission Benefit

- A. Students must be appointed to remission-eligible titles in accordance with all university hiring policies codified in [APM Appendix II-B](#).
- B. Remission benefits for student academic appointments are outlined below and in [APM Appendix II-B](#). (Refer also to Exhibit A, Remission Reference Guide)
 1. Students must be appointed to a single title (GSR or ASE) at a minimum of 25% FTE in order to be eligible for the remission benefit associated with the title. Students with dual appointments of less than 25% each in different titles (i.e. 10% ASE and 15% GSR) are not eligible for remission as they have not met the minimum threshold requirement in a single title.

2. GSR Remission Benefit: full remission of tuition and fees.
NRST remission is a benefit of employment for doctoral students until they advance to candidacy. After advancing to candidacy, doctoral students receive the UCOP NRST Waiver for three years and then a UC Davis Post-Candidacy NRST Fellowship to offset years four and five. After this five year period, the NRST charges become the responsibility of the student to pay. (Refer to section VI.) For master’s students, NRST is a benefit of employment throughout their master’s enrollment.

3. ASE Remission Benefit: remission of tuition, partial fees, and partial NRST charges.
The fees included in the partial fee remission include the: (1) Student Services Fee, (2) Student Services Health Fee, and (3) premium for the Student Health Insurance Program (SHIP). The remission benefits for ASE’s are in accordance with the [ASE Bargaining Agreement](#); the Bargaining Agreement provisions take precedence over local policies as changes occur.

II. Implementation of Remission Benefits

- A. Remissions are generated only for the quarter of the given appointment and can only be used to pay the actual tuition or fees charged.

- B. Students do not receive the cash equivalent of the remission if their tuition or fees are paid by another award.

- C. Students receiving more than one type of award that is intended to pay tuition and fees:
If more than one type of award appears as a credit against tuition, fees, and/or NRST in a student’s account, the sequence below is followed regarding what award is in the first position to pay remission: (1) Outside awards, (2) GSR appointment benefits, (3) ASE appointment benefits, (4) Department awards, (5) Fellowship awards, (6) Student loans, (7) Student payments.

- D. Dual appointments (i.e., student has a 25% GSR & 25% TA appointment).
If a student has at least one remission-qualifying appointment, as well as a secondary appointment, the remission is paid as follows: (1) Tuition, student services fees, and health insurance fees will be split proportionally to each salary fund source based on the distribution of salary expense; (2) Other campus-based fees will be charged to the GSR salary fund source; and (3) If applicable, full NRST is charged to the GSR salary fund source.

- E. The remission benefit for students appointed to a remission-eligible title for less than a full quarter is prorated depending upon when the appointment is active (according to the standard dates of appointment in [APM Appendix II-B](#)):

Appointments active from Month 1 – last day of Month 3:	Student receives the full remission attached to their appointment.
Appointments active from Month 2 – last day of Month 3:	Student receives 2/3 of the remission for the quarter, not to exceed fees charged by the Registrar.
Appointments active from Month 3 – last day of Month 3:	Student receives 1/3 of the remission for the quarter, not to exceed fees charged by the Registrar.

- F. Students in Professional Degree Programs (state-funded professional degree programs: MD, DVM, JD, MBA) in remission-eligible appointments receive the following remission benefit:
 1. These students with appointments within their state-funded professional degree program receive full remission of tuition and fees.

2. These students with appointments in academic units outside of their programs receive remission once per registered term. For professional students enrolled in semester programs who are appointed to quarter positions, remission is applied as follows:

Semester students employed fall quarter:	Remission is equal to one quarter of academic graduate student tuition and fee remission;	Remission is posted to fall semester.
Semester students employed <u>either</u> winter or spring quarter:	Remission is equal to one quarter of academic graduate student tuition and fee remission;	Remission is posted to spring semester.
Semester students employed <u>both</u> winter and spring quarters:	Remission is equal to two quarters of academic graduate student tuition and fee remission, but cannot exceed total tuition and fees charged to the student for one semester;	Remission is posted to spring semester.
Semester students employed fall, winter and spring quarters:	Remission is equal to three quarters of academic graduate student tuition and fee remission, but cannot exceed the total tuition and fees charged to the student for two semesters;	Remission is distributed across both fall and spring semester until the remission benefit is depleted.

- G. Students on an approved administrative, investigatory or medical leave from their academic appointment continue to be eligible for the remission benefits associated with their qualifying appointment, whether the leave is a paid or unpaid leave. Students on such a leave shall not have their remission prorated or otherwise reduced.
- H. Students who are registered *In Absentia* and are appointed to a remission-qualifying appointment as a GSR are eligible for remission of the reduced tuition and fees. (Students who are registered *In Absentia* are not eligible for ASE appointments per APM [Appendix II-B.](#))
- I. Part-time students with an approved PEP for appointment to a remission-qualifying appointment are eligible for remission of tuition and fees.
- J. Students with a remission-qualifying appointment who are enrolled in a self-supporting degree program receive tuition and fee remission in an amount not to exceed the amount remitted for an academic graduate student.
- K. There is no remission benefit for summer appointments, Filing Fees, PDST, document fees, course materials fees, candidacy fees, or other campus charges incurred voluntarily or involuntarily that are not specifically noted in this policy or applicable bargaining agreement.
- L. Intercampus Remissions: A graduate student who is enrolled at UC Davis as their home institution, but who is employed by another UC campus as an ASE or GSR is subject to UC Davis remission eligibility requirements and benefits. These students should receive the same remission amount they would have received had they been working on the UC Davis campus for whatever term their host appointment would span on the UC Davis campus. Graduate students from another UC campus who are employed as ASEs or GSRs at the Davis campus are subject to their home campus eligibility requirements; these students should receive the same remission benefit they would have received at their own home campus, for whatever term their UC Davis appointment would span on their home campus.

III. Remission Funding Source

- A. Requirements

1. Consistent with [OMB Circular A-21](#), all eligible students receive remission benefits accorded by their appointment regardless of the funding source for their appointment.
2. Remissions are based on the tuition and fee rate applicable during the term of a qualifying appointment.
3. GSR remission benefits are paid by the salary source of the appointment; ASE remission benefits are paid centrally.
4. Students enrolled in self-supporting programs who are in a remission-eligible GSR appointment may not have their remission paid from state fund sources. SSDP students approved through a PEP to hold remission-eligible ASE appointments, have the remission benefit paid centrally (as ASE remissions for academic graduate students are paid).
5. NRST remission cannot be charged to the following types of funds: (1) Work-study funds and (2) Grants of other fund types that do not permit NRST to be charged.
6. Programs awarding federal work-study appointments do not receive a cost savings benefit for NRST; full NRST is charged to the salary fund source used to pay the work-study match.
7. NRST remission for GSR appointments funded by grants must be charged to the grant when it is an allowable expense by the granting agency. NRST remission charges must be based on the effort and salary allocated to a sponsored award.

B. Diversion of NRST Remission for GSRs

1. When the fund source does not allow for payment of NRST, it is the responsibility of the hiring department to initiate a diversion of the remission to an allowable fund source. The hiring department must follow the instructions in Exhibit B, Procedures for Diversion of NRST Remission only if one of the following circumstances apply:
 - a. If a granting agency, or a specific fund source, requires a student be hired as a GSR, but does not permit NRST to be charged, the NRST remission must be diverted to a program-controlled fund source where NRST remission is allowable (e.g., gift account, research and education fund, indirect cost return fund, etc.). Information regarding agencies that do not permit payment of NRST is available from the [Sponsored Programs Office](#). Most prominent on this list are awards from state agencies (CalTrans, California Water Resources Board, etc.) and some USDA awards (structured as cooperative agreements).
 - b. If a student is hired as a GSR on a non-federal fund source and the budget is insufficient to fund NRST remission, that expense may be diverted to another allowable non-federal fund source where NRST remission is allowable (e.g., gift account, research and education fund, indirect cost return fund, etc.).

IV. **Accountability for Remission on Contracts and Grants**

Applications for contracts and grants are required to include a separate [direct cost budget item](#) for "Fees, Tuition, and Nonresident Supplemental Tuition Remission." This item includes all tuition and fee remission charges for which a qualifying appointment of a graduate student is expected to be incurred; PI's should take this into account on multi-year budgets which involve graduate students. Grant budgets must include NRST for a reasonable number of the GSRs supported on the grant. The amount budgeted for remission should be the estimated cost of tuition and fees for the coming fiscal year, as indicated on the Budget Office website:

<http://budget.ucdavis.edu/studentfees>. This expense is treated as a direct cost, but depending on agency-specific policies, is generally not part of the direct cost base upon which indirect costs must be calculated.

V. Termination of Qualifying Appointment During a Quarter

When a graduate student's remission-qualifying appointment is terminated during the quarter, voluntarily or involuntarily, the student becomes financially liable for a portion of the tuition and fees for that quarter. However, students do receive remission in proportion to the time they were employed. To simplify the process, the remission benchmarks are tied to monthly periods for each quarter; in all cases, "rounding" should favor the student. In no case is the remission to exceed the tuition and fees billed to the student account.

The following matrix explains the amount of the adjusted remission benefit students receive:

Termination during a period from the first day of quarter – last day of Month 1	Student receives 1/3 of the remission for the quarter, not to exceed fees charged by the Registrar
Termination during a period from the first day of Month 2 – last day of Month 2	Student receives 2/3 of the remission for the quarter, not to exceed fees charged by the Registrar
Termination during a period from the first day of Month 3 – last day of Month 3	Student receives the full remission attached to their appointment.

The hiring unit or graduate program has the discretion to fully fund the tuition and fees due after the appointment is terminated; however, the payment must be issued via a fellowship through the student financial accounting system (Banner) and cannot be paid from a sponsored fund source as the student is no longer appointed to a remission-eligible employment title.

For information regarding length of appointment, layoff and involuntary reduction in time, and the corrective action and dismissal policy and procedure, please see [APM Appendix II-B](#).

VI. Related Policies and Procedures

A. UCOP NRST Waiver.

Per the authority and practices of the University of California, Office of the President (UCOP), NRST is waived for doctoral students for the first three calendar years post-candidacy. Information regarding the UCOP Waiver of Nonresident Supplemental Tuition for doctoral students for the first three years post-candidacy can be found in the [November 16, 2005 Minutes](#) of the Committee on Finance, The Regents of the University of California (pages 2 and 15) and in the [UCOP Operating Budget Manual](#)

B. UC Davis NRST Fellowship Program.

After the UCOP NRST Waiver period, nonresident doctoral students are again charged NRST until they complete their degrees. To offset the NRST charge during this time frame, UC Davis offers a non-competitive fellowship program—the [Post-Candidacy Nonresident Supplemental Tuition Fellowship Program](#)—intended to mitigate the NRST challenge during the fourth and fifth years after advancement to candidacy. Eligible students may receive a non-competitive fellowship to offset the cost of NRST so that they are able to complete their degrees in a timely manner without the added pressure of accounting for NRST.

VII. Further Information

- A. [APM Appendix II-B, Appointment of Graduate Students to Academic Positions](#)
- B. [Academic Student Employees Bargaining Agreement](#). Appendix E – Fee Remission Side Letter
- C. [Fee Remission Table](#), Student Accounting
- D. [Tuition and Fee Schedules](#), Budget & Institutional Analysis

**GS2014-02, Exhibit A
Remission Reference Guide**

Title & Code		Eligibility	Remission Benefit
GSR	3282	<ol style="list-style-type: none"> Appointment eligibility requirements are met, and Appointment is at least 25%, and Appointment begins by the end of the first full month of the quarter. 	<p>Tuition (incl. <i>In Absentia</i>)</p> <p>Full fees (incl. Health Insurance Premium (SHIP))</p> <p>NRST <i>*until advancement to candidacy for doctoral students</i></p> <p><i>Professional school students and students enrolled in self-supporting degree programs in this title receive an amount up to that remitted for academic graduate students.</i></p>
TA Reader Tutor AI	2310 2850 2860 1506	<ol style="list-style-type: none"> Appointment eligibility requirements are met, and Appointment is at least 25%, and Appointment begins by the end of the first full month of the quarter (unless a replacement ASE, refer to section II.F). 	<p>Tuition</p> <p>Partial Fees: Student Services Fee, Student Services Health Fee and Health Insurance Premium (SHIP)</p> <p>Partial NRST <i>*until advancement to candidacy for doctoral students</i></p> <p><i>Undergrads, professional school students and students enrolled in self-supporting degree programs receive an amount up to that remitted for academic graduate students.</i></p>
No remission		<ol style="list-style-type: none"> Eligibility requirements for appointment not met and a PEP has not been approved; or Appointment is 0-20% (unless combined with another academic appointment of 25% or more); or Student is on filing fee; or Appointment is for the summer quarter. 	
No remission		There is no remission of PDST, filing fees, document fees, course materials fees, candidacy fees, or other campus charges incurred voluntarily or involuntarily.	

- **For the remission fee table for each eligible title**, visit the Student Accounting Fee Remission page at <http://studentaccounting.ucdavis.edu/aid/feeremissions.cfm>
- **Students receiving more than one type of award that is intended to pay tuition, fees, and/or NRST** - If more than one type of award appears as a credit against tuition, fees, and/or NRST in a student's account, the sequence below is followed regarding what award is in the first position to pay remission: (1) Outside awards, (2) GSR appointment benefits, (3) ASE appointment benefits, (4) Department awards, (5) Fellowship awards, (6) Student loans, (7) Student payments.
- **Dual appointments (e.g., student has a 25% GSR & 25% TA appointment)** - If a student has two appointments, the remission is paid as follows: (1) Tuition, student services fees, and health insurance fees will be split proportionally to each salary fund source based on the distribution of salary expense; (2) Other campus-based fees will be charged to the GSR salary fund source; and (3) If applicable, full NRST is charged to the GSR salary fund source.

GS2014-02, Exhibit B
Procedures for Diversion of NRST Remission

Principal investigators may charge NRST remission to another allowable non-federal funding source. Please refer to III.B. to confirm that the circumstances justify initiating a diversion.

The NRST remission charge will initially post to the same fund source as is providing the GSR's salary. Diversion of that charge to an allowable non-federal fund source can be done in one of two ways:

1. Kuali Financial System (KFS) Account Document and the Benefit Diversion Accounts Block

Please refer to the [NRST Diversion Process Map](#) for detailed instructions on using KFS for NRST remission diversion.

2. Diversion of Nonresident Supplemental Tuition Remission Request

A unit completes a [Diversion of Nonresident Supplemental Tuition Remission Request \(GS513\)](#) form for Graduate Studies approval. If an alternative, non-federal fund source is to be used, the substitution does not require graduate program approval and the request form can be submitted directly to Graduate Studies. If graduate program funds are to be used, the substitution requires endorsement by the graduate program chair before being submitted to Graduate Studies for approval.

Substitutions will be processed by Graduate Studies based on the substitution request form that is submitted and approved. Substitutions are processed using the KFS Benefit Expense Transfer document (BET). Approved substitutions are processed at the end of the quarter requested after all charges are confirmed.