

**The University of Alabama**  
**Office for Research**  
**Tuition, Stipends and Other Student Payments**

**I. Policy**

The University of Alabama will follow federal regulations under Uniform Guidance, 2 CFR 200, [http://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl), for the payment of student support (scholarships, fellowships, tuition and other student financial aid). **Regardless of the source of funding, all students employed as Graduate Research Assistants will be provided with tuition remission.**

**A. Research Grants** may only be charged for tuition, or any other form of payment to benefit the student, as part of an institutional compensation package (see **B**, below). Compliance with the related consistency principle requires the University to provide to all graduate students in like circumstances the same tuition remission and other support regardless of the student's source of funding.

Each student appointed as a Graduate Research Assistant (GRA) must, therefore, be provided a tuition grant based on the FTE of the assistantship(s) as defined in the "Tuition Grants" section of the University Department Guide to Graduate Assistantships, <http://services.graduate.ua.edu/publications/dept/>.

It is not permissible to assign a student performing the duties of a GRA to another type of assistantship in order to avoid this consistency principle. A GRA paid from a sponsored grant or contract that does not provide for the cost of tuition must, nevertheless, be provided tuition in accordance with the above policy.

**B.** Tuition remission and other forms of compensation paid as, or in lieu of, wages to students performing necessary work are allowable provided that the payment is:

- for activities necessary to the sponsored agreement,
- provided in accordance with established institutional policy,
- for a student enrolled in an advanced degree program at the institution and the grant compensated activities of the student are related to that degree program,
- reasonable compensation for the work performed and conditioned upon performance of that work, **and**
- part of a consistent institutional practice to similarly compensate students in nonsponsored as well as sponsored activities.

Tuition remission costs do not have to be treated as employee salaries and wages for Internal Revenue Service purposes in order to be allowable as described above (OMB Clarification memorandum M-01-06).

**C. Non-Research Grants:** Other "costs of scholarships, fellowships, and other programs of student aid are allowable only when the purpose of the sponsored

agreement is to provide training to selected participants and the charge is approved by the sponsoring agency”

A **stipend** is defined in the NIH Grants Policy Statement as “A payment made to an individual under a fellowship or training grant in accordance with pre-established levels to provide for the individual’s living expenses during the period of training. A stipend is not considered compensation for the services expected of an employee.” There are University departments that may apply the term “stipend” to other types of student payments. The substance and purpose of the payment, rather than the form or the name for it, are the factors that must be considered when determining allowability.

## **II. Procedure:**

### **Pre-Award:**

Proposals will be reviewed to ensure that tuition is included in the budget for any proposed GRAs. If tuition is not included due to sponsor or other restrictions, OSP will require written confirmation from the department that, should the proposal be funded, it will provide funding for the GRA tuition.

### **Post Award:**

Graduate (GRAs) tuition charged to grants, contracts or cost share funds must be processed through the Graduate Assistant Tuition Online Processing System (GA Tops). The manual for this system can be reviewed at <http://graduate.ua.edu/faculty-staff/assistantships/> and the online system can be accessed at <https://oirax.ua.edu/gatops/>.

Undergraduate tuition payments and other student Scholarship and Fellowship charges to grants, contracts or cost share funds (whether for graduate or undergraduate students) must be documented by use of the Contract and Grant Tuition form found at <http://osp.ua.edu/internalforms.html> under C&GA Forms. This form must be signed by the principal investigator (PI).

Salaries/wages are processed on a paper Personnel Action Form (PA) or through the Everest electronic Personnel Action Form (ePA). The PA paper form can be accessed at <http://hr.ua.edu/policies-and-forms> or the ePA system can be accessed via MyBama under Payroll Systems and ePA Form.