Revised Fee Remission Policy for Students
with Graduate Student Researcher, Teaching Assistant or Tutor Appointments

Effective September 1, 2014

A Policy of the Graduate Division
of the University of California, San Francisco

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Dean, Graduate Division
Vice Chancellor, Student Academic Affairs
FEE REMISSION POLICY

A. SUMMARY

UCSF will provide full fee remission, to include resident tuition and fees and non-resident tuition (if applicable) for eligible graduate students who hold research (GSR), teaching assistant (TA), or tutor appointments for fall, winter, spring, or summer quarters. The cost of fee remission is borne by the fund source(s) that support the salary. Under this policy, fees may be charged to state accounts. See section D for more details.

The policy does include non-resident tuition remission, except for the Nursing PhD program. Nursing PhD program will only pay resident tuition for students qualifying for fee remission. This exception will be managed by General Accounting.

This policy will be administered by the UCSF Graduate Division in a manner that meets University fiduciary standards and the requirements of extramural fund sources, and imposes the minimum administrative burden on departments and students.

All proposals which request GSR, TA, and tutor salaries will also include full fee remission on an actual, direct cost rate basis. Fee remission will not be subject to indirect cost assessments.

Office of Management and Budget Circular A-21: "Cost Principles for Educational Institutions" permits the charging of fees for research assistants to Federal contracts and grants as long as consistent treatment is provided as a matter of policy to all research assistants."

All proposals, both to external agencies and to on campus units, which request funds for research assistant salaries must include a request for fee remission, unless unallowable by the awarding agency policies. This is a mandatory expense and can be so stated in the budget justification. The Office of the President permits fees to be charged to state funds under this policy. If funds are not available in the state fund, departmental discretionary funds may be used to cover fee remission as needed.

For proposals to extramural agencies, fee remission should be itemized as a separate direct cost budget line item in the "other expenses" category. While this item is actually a fringe benefit and will be charged to fringes, it is budgeted under the "other expenses" category separately so that it is excluded from the base when indirect costs are calculated. (Current Public Health Service proposal instructions require that the fee remission be itemized in the "other expenses" category.)
B. ELIGIBILITY FOR FEE REMISSION

The student must:

1. Be registered at UC and be in good academic standing;
2. Be appointed and paid at a minimum 25% as a GSR, TA, or tutor for the entire quarter for which fees are paid;
3. Be appointed effective within the first week of instruction in the quarter for which fees are paid;
4. Not have a fellowship or traineeship which provides fees;
5. Not be on filing fee status

Fee Remission required with 25% - 50% appointment:

<table>
<thead>
<tr>
<th>Student Academic Title</th>
<th>Payroll Title Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduate Student Researcher, Fee Remission</td>
<td>3282</td>
</tr>
<tr>
<td>Teaching Assistant, Fee Remission</td>
<td>2312</td>
</tr>
<tr>
<td>Tutor, Fee Remission</td>
<td>2862</td>
</tr>
</tbody>
</table>

No Fee Remission with less than 25% appointment:

<table>
<thead>
<tr>
<th>Student Academic Title</th>
<th>Payroll Title Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduate Student Researcher, No Fee Remission</td>
<td>3266</td>
</tr>
<tr>
<td>Teaching Assistant, No Fee Remission</td>
<td>2313</td>
</tr>
<tr>
<td>Tutor, No Fee Remission</td>
<td>2863</td>
</tr>
</tbody>
</table>

The Graduate Program must send the Fee Remission Authorization Form to arrive by the due dates published quarterly by General Accounting. The Graduate Program must use the Fee Remission Authorization Form to notify General Accounting when a student changes titles thereby becoming either eligible or ineligible for the Fee Remission.

If a graduate student terminates the GSR, TA, or tutor appointment before the 35th day of the quarter (the point at which fees are no longer refunded for students who withdraw), the student will lose eligibility for fee remission and will be liable for all fees for that quarter.

C. ASSESSMENT TO DEPARTMENT UTILIZING PAYROLL/PERSONNEL SYSTEM

UCSF utilizes the Payroll/Personnel System's (OLPPS) Graduate Student Fee Remission Program to charge the fee remission to a student's funding source(s). This will be reflected in the Distribution of Payroll Expense as a benefit and in the appropriate General Ledger liability account.
D. ACCOUNTING PROCEDURES

1. Each program responsible for a student who qualifies for fee remission must complete and forward a Fee Remission Authorization Form via email to General Accounting each quarter by their quarterly deadline. The program retains a copy of the form.

2. General Accounting will initiate the fee remission process upon receipt of the approved authorization form.
   a. Upon notification by General Accounting, Payroll will establish the fee remission on the student’s payroll record. Fee remission will be charged to the fund source(s) which support the salary. The fee remission will be assessed for each quarter of eligibility.

3. If the fee remission fund source does not contain sufficient funding to cover the non-resident supplemental tuition, a request for exemption must be submitted on the fee remission form. General Accounting will review the request and will notify the program administrator if there are questions.

4. Graduate Division will audit fee remission eligibility quarterly.

E. NON-TAXABILITY OF FEE REMISSION

Fee remission received by students is non-taxable. Therefore, fee remission benefits will not be included in gross earnings reported to the IRS.

F. EFFECT ON GRADUATE STUDENT HEALTH INSURANCE PROGRAM (GSHIP)

Fee Remission includes GSHIP, the student health insurance premium.