TUITION 101
## TUITION PAID IN LIEU OF SALARY - FOR DEPARTMENTAL USE ONLY

### K-State Department and Address:

### Contact Information:
- Name  
- Phone  
- Fax  
- Email  

### Division of Financial Services
- Sponsorship Third Party Billing  
- 211 Anderson Hall  
- Manhattan, KS 66506  
- 785-532-6317

<table>
<thead>
<tr>
<th>Student Name Last, First, MI</th>
<th>WID</th>
<th>FIS Account (Project/Source/Org.) to be charged</th>
<th>Academic Term</th>
<th>Credit Hours</th>
<th>Estimated Tuition</th>
<th>Campus Fees</th>
<th>Other Fees Paid/Specify</th>
<th>Estimated Total Tuition and Fees</th>
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*Department accounts will be charged after 20th day of class.*

*Student will be taxed in accordance with requirements associated with salary reporting. Payroll will be notified of the estimated amount, and actual amounts, for withholding purposes. Students will be notified that tuition support will be taxed as salary.*

*This form must be submitted each semester for each student.*

Department Authorized Signature:  

Date:  

--- INSTRUCTIONS ---  

*The current tuition and fee schedule can be found at: [http://www.k-state.edu/controller/cashiers/ tuitionfeesinfo.html](http://www.k-state.edu/controller/cashiers/tuitionfeesinfo.html)*

*Please print and return this completed form by mail to the address listed at the top of this form, or by fax to 785-532-6454.*

*To request an electronic version of this form or for all other inquiries, contact Michelle or Mandy at the fax, phone, or address listed above.*
Common Issues:

• Students not enrolled or enrolling in a timely manner

• Paperwork is not in the system yet as a GRA, still GTA

• Submission of forms late in the term or after the term is over

• Increasing the pay amount late in the term
Federal guidance regarding scholarship payments (student-aid/support):

• Federal guidance (2 CFR 200 and OMB A-21) states that student aid payments are only allowable from research awards (non-student aid/training awards) when it is in accordance with established institutional policy and consistently provided in a like manner to student in return for similar activities in non-sponsored activities. At KSU, institutional policy does NOT provide for tuition waivers or remission for non-sponsored GRA's, therefore providing such as a scholarship (E5660) from sponsored funding is unallowable.

• The Federal guidance does allow payment of support to students from research (non-student aid/training) awards as compensation for services, if the student is doing work necessary to the project, the student is enrolled in a related program of study, and the student’s total compensation is comparable to the total compensation of other students doing similar work on non-sponsored activities. In other words, compensation can come through both payroll AND payment of tuition (using E5610 for the tuition) as long as the total is comparable to those paid from non-sponsored funds doing similar work.
Process GRA tuition payments through payroll:

- Financial Services forwards the completed Tuition Paid in Lieu of Salary form to Human Capital Services to process through the payroll.

- Payroll staff looks up the WID number in HRIS to obtain the employee’s id number. Once the employee number is obtain, the payroll staff verifies through job data that the employee is a GRA (Graduate Research Assistant), what record number to use for this employee, and verify the employee’s earnings code to use for payroll (i.e., FBN – regular or NF5 for non-resident aliens).

- If the employee is not coded as a GRA, the employee on the form is highlighted and the form is sent back to Financial Services.

- If employee is a GRA, then they are processed through the payroll.
The bi-weekly amount is determined by the amount of taxable tuition divided by how many pay periods remain in the semester minus 1 pay period. Example, Willie Wildcat, tuition paid $2,205.60 divided by six periods.
Employee Paycheck

FBN is included in taxable income for tax calculation.
Common Misunderstandings:

• GRA’s are not aware of taxation on the tuition amount until they receive their paycheck
• Paperwork is not in the system yet as a GRA, still GTA
• Research Assistant, Instructors, Graduate Assistants can be enrolled in classes, but not eligible for tuition in lieu of salary
• GRA terminated before full tuition was taxed
• Timeframe between enrollment in classes and time HCS receives Tuition in Lieu of Salary form, shortens the number of pay periods to be taxed for specified semester
• Why tuition is not taxed for GTA’s, but are for GRA’s
WEBSITE

http://www.k-state.edu/finsvcs/cashiers/costs/
Points of Contact

Division of Financial Services
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POP QUIZ
QUESTIONS?