



July 31, 2023

To Whom it May Concern

Subject: FY2024 Tuition Remission Rates – University of Illinois Urbana-Champaign

In order to recover the cost of graduate education from sponsors, tuition remission is charged to sponsored projects that fund graduate assistantships. Tuition remission is considered a direct cost of sponsored projects and is allowable under federal cost principles. These direct costs are not included in the modified total direct costs (MTDC) to which F&A charges are applied.

This campus has elected to follow an accepted rate methodology which assesses using an average rate basis calculated as: “Graduate Assistant (GA) Students Tuition Waived” divided by “Salaries (Stipends) of GA Students Receiving Tuition Waivers” to calculate the tuition remission rate. The rate calculations are prepared based on federal regulation “CFR Title 2 – Grants and Agreements – Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (Uniform Guidance).

Tuition remission is assessed to projects by multiplying “the tuition remission rate” times “the salaries and wages of graduate assistants paid on sponsored projects.” The resulting amount is charged as a direct cost to sponsored projects.

The tuition remission rate has been calculated using various scenarios as outlined in the chart below. **The University has elected to charge a discounted rate of 64% which is less than the calculated tuition remission rates presented below.**

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University of Illinois at Urbana-Champaign
Tuition Remission Rates
Fiscal Year FY2024 (Based on FY2022)

Tuition Remission Rates	Sponsored Projects / Research Function	Sponsored Projects / Instruction Function	Sponsored Projects / Other Sponsored Activities Function
Actual Tuition Waiver (Base + Non Resident)			
Waived Tuition	67,477,415	158,181	1,101,434
Divided By: Assistant Salaries (Stipends)	47,312,870	114,752	899,257
Tuition Remission Rate	143%	138%	122%
Tuition Waiver 2nd Year In State			
Waived Tuition	40,618,924	113,980	673,131
Divided By: Assistant Salaries (Stipends)	47,312,870	114,752	899,257
Tuition Remission Rate	86%	99%	75%
In State Tuition Waiver (Base)			
Waived Tuition	37,033,598	99,687	637,503
Divided By: Assistant Salaries (Stipends)	47,312,870	114,752	899,257
Tuition Remission Rate	78%	87%	71%

Sincerely,

Shelly Benson, Senior Director
System Government Costing

cc: Dave Richardson, Executive Associate Vice Chancellor for Research and Innovation
Vicky Gress, Vice Provost for Budget and Resource Planning
Brent Rasmus, SAVP, Controller, Deputy Comptroller

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