



January 24, 2024

To Whom it May Concern

Subject: FY2025 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 FY2025 (Based on FY2023)

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	72,110,683	429,076	1,400,338
Divided By: Assistant Salaries (Stipends)	51,837,760	300,383	1,157,414
Tuition Remission Rate	139%	143%	121%
Tuition Waiver 2nd Year In State			
Waived Tuition	42,468,375	248,919	855,405
Divided By: Assistant Salaries (Stipends)	51,837,760	300,383	1,157,414
Tuition Remission Rate	82%	83%	74%
In State Tuition Waiver (Base)			
Waived Tuition	39,412,275	231,701	803,855
Divided By: Assistant Salaries (Stipends)	51,837,760	300,383	1,157,414
Tuition Remission Rate	76%	77%	69%

Sincerely,

Shelly Benson, Senior Director
 System Government Costing

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

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