



## Tuition Policy

### Policy Statement

Effective July 1, 2007, graduate tuition remission may be charged to research awards at Harvard as a non-overhead-bearing direct cost. Tuition remission is the payment of tuition expense as part of compensation to students performing necessary work on federal research awards [Office of Management Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. §200) (“Uniform Guidance”)]. Unlike salaries and wages, tuition remission must be excluded from the application of indirect costs [Uniform Guidance §200.466]. Students whose work benefits research awards granted to Harvard University will be placed on payroll and their salaries will be charged in the payroll object code for “students in professional positions.” Remission for tuition and fees will be recorded as “graduate tuition and fees.”

All compensation charged to federal research awards, whether it is paid as salaries and wages or as tuition remission, is subject to effort reporting. In order to meet this requirement without including tuition remission payments explicitly on salary certification forms, the allocation of tuition remission costs on research awards must match the distribution of work effort as reported through salary charges.

### Revision History

December 2014 – updated references to the Uniform Guidance