

HARVARD UNIVERSITY



Procedure - Charging Tuition Remission to Federal Awards

Effective:	July 1, 2023
Originally Issued:	July 1, 2007
Last Revised:	May 2024
Responsible Office:	Office for Sponsored Programs

Guidance

This document provides guidance to tub-level and department grant managers and is meant to accompany the revised Policy for Charging Tuition Remission to Federal Awards. Graduate tuition remission may be charged to research awards at Harvard as a non-overhead-bearing direct cost. Unlike salaries and wages, tuition remission must be excluded from the application of indirect costs. Students who receive salary or wages (S&W) for work which benefits research awards are paid through payroll using a salary object code, usually 6140, "Students in Professional Positions". Tuition remission and fees will be recorded as "graduate tuition and fees" in object code 6430 "Graduate Tuition + Fee Grants."

Harvard uses ecrt to meet compliance requirements of 2 CFR 200.430 relating to effort certification. Ecrt can support the certification of tuition remission as a component of compensation. If tuition remission is charged to federal awards in percentages supported by Harvard's ecrt system, no further certification is required. If tuition remission is charged to federal awards in percentages not supported by Harvard's ecrt system or if there is no statement, then a manual certification is required.

Examples of using ecrt to support tuition remission certification

Tuition Distribution 1: Tuition follows S&W on the research awards AND teaching. Ecrt statements may be certified in the system.

	All Salary Sources	% of Salary	Tuition – All Salary Sources	% of Tuition
Research - Award A	\$ 4,000	50%	\$ 1,000	50%
Research - Award B	\$ 2,000	25%	\$ 500	25%
Research – Discretionary	\$ 1,000	12.5%	\$ 250	12.5%
Teaching	\$ 1,000	12.5%	\$ 250	12.5 %
Total	\$ 8,000	100%	\$ 2,000	100%

Tuition Distribution 2: Tuition follows S&W on research effort only. Ecert statements may be certified in the system since the percentage of tuition remission allocated to each research award does not exceed the percentage of effort on each research award as a percentage of effort on all research awards. A note in ecrt stating that the tuition remission distribution follows research effort is recommended.

	All Salary Sources	% All Salary	Research Salary Only	% Research Salary Only	Tuition paid with Research Salary Only	% Tuition paid with Research Salary Only
Research - Award A	\$ 4,000	50%	\$ 4,000	57%	\$ 1,140	57%
Research - Award B	\$ 2,000	25%	\$ 2,000	28.6%	\$ 572	28.6%
Research – Discretionary	\$ 1,000	12.5%	\$ 1,000	14.4%	\$ 288	14.4%
Teaching	\$ 1,000	12.5%	-	-	-	-
Total	\$ 8,000	100%	\$ 7,000	100%	\$ 2,000	100%

Tuition Distribution 3: Tuition remission is charged to sources other than those used for S&W or in proportions not supported by salary distribution. Effort must be adjusted and manually certified.

	All Salary Sources	% All Salary	Research Salary Only	% Research Salary Only	Tuition Remission	% Tuition Remission	Total Compensation (Salary + Tuition)	Adjusted Effort %
Research - Award A	\$ 4,000	50%	\$ 4,000	57%	\$ 1,000	50%	\$ 5,000	50%
Research - Award B	\$ 2,000	25%	\$ 2,000	28.6%	\$ 1,000	50%	\$ 3,000	30%
Research - Discretionary	\$ 1,000	12.5%	\$ 1,000	14.4%	-	-	\$ 1,000	10%
Teaching	\$ 1,000	12.5%	-	-	-	-	\$ 1,000	10%
	\$ 8,000	100%	\$ 7,000	100%	\$ 2,000	100%	\$ 10,000	100%

Contact/Responsible Office

Office for Sponsored Programs