Commitment Accounting-RA/TA Charges

Two methods are being used to asses RA/TA tuition remission charges to departmental accounts. The first method is based upon percentage of gross pay. Effective July 1, 2009 the rate is 46%. The second method is a per semester charge that is assessed by pay period over each academic term. The per semester charge is $5,777 for the Fall and Spring semester and $753 for Summer.

Percentage of Gross Pay Method

Sponsored grant accounts that were established prior to July 1, 2009 have been identified as percentage of gross pay accounts. These accounts will continue to be assessed under the percentage of gross pay method through the grant end date. The Office of Sponsored Projects has created a query in myReports to identify percentage of gross pay accounts. The query can be found in the Sponsored Folder. **Sponsored > Operations > Accounting > Accounts.bqy.** Please contact your Sponsored Projects Officer for questions regarding this query. Effective July 1, 2009 the rate was set at 46%.

Percentage based accounts are assessed tuition remission for every on and off cycle pay period.

Flat Rate Method

The Fall and Spring semesters include nine pay periods per semester. The Summer term is five pay periods. Fall and Spring charges are $5,777 per semester and Summer is $753.

The tuition remission charges for the Fall 2009 semester will begin with the pay period end date of 9/6/2009 and end 12/25/2009. This is nine pay periods. Following is a chart that shows the departmental charges by pay period for a RA/TA employed at .50 FTE or greater:

Pay Period End Date	RA/TA Start Date 8/24/2009 (1st Pay Period)	RA/TA Start Date 9/7/2009 (2nd Pay Period)	RA/TA Start Date 9/21/2009 (3rd Pay Period)
9/04/2009	$5,777/9=$641.89	$0	$0
9/18/2009	$5,777/9=$641.89	$5,777/8=$722.13	$0
10/02/2009	$5,777/9=$641.89	$5,777/8=$722.13	$5,777/7=$825.29
10/16/2009	$5,777/9=$641.89	$5,777/8=$722.13	$5,777/7=$825.29
10/30/2009	$5,777/9=$641.89	$5,777/8=$722.13	$5,777/7=$825.29
11/13/2009	$5,777/9=$641.89	$5,777/8=$722.13	$5,777/7=$825.29
11/27/2009	$5,777/9=$641.89	$5,777/8=$722.13	$5,777/7=$825.29
12/11/2009	$5,777/9=$641.89	$5,777/8=$722.13	$5,777/7=$825.29
12/25/2009	$5,777/9=$641.89	$5,777/8=$722.13	$5,777/7=$825.29
Total	$5,777	$5,777	$5,777

RA/TAs with start dates after the fifth week of the Fall and Spring Semester are not subject to the departmental tuition remission charge.

If the RA/TA is employed at .49 FTE through .25 FTE the per pay period charge would be ½ the amount listed in the chart above. There is no tuition remission charge for RA/TAs with an FTE less than .25 FTE.

Departmental charges for tuition remission are based upon the employment status. Departments will incur tuition remission charges for all RA/TAs hired under the HR PeopleSoft Job Codes of 989001,989002,989556 and 989557 with the exceptions noted above for Fall/Spring start date and FTE. These two exceptions only apply to Flat Rate accounts.

Rate based accounts are assessed tuition remission only for on-cycle pay periods.

RA/TAs Split Funded between Percentage Based and Rate Based Accounts

If an RA/TA is split funded between a percentage based account and a rate based account the percentage based account will be charged at 46% of gross pay, but the rate based account will be charged a prorated amount. For example, an RA/TA at .50 FTE is split funded 75% on percentage based account and 25% on a flat rate account. The student earns $1,200 per pay period. The charge for the pay period would be split as follows:

- Percentage Based Account
    - $1,2000 x 0.46 = $552
- Flat Rate Based Account
    - The per pay period charge for the flat rate account is $641.89, this amount is prorated by the percentage of gross pay charged to this account or 25%. $641.89 x 0.25 = $160.47.

Postings in Advantage,myReports and SuperReports

The tuition remission charges are created in a customized RA/TA Redistribution Entry in PeopleSoft. These transactions will interface to Advantage with a document type of JV and a document number that begins with P3. The Advantage Document Description will be assigned the PeopleSoft Redistribution Entry transaction number. The Advantage Document Description will be 10 characters long and begin with a 6 for example, 6000025445.

Tuition Remission detail by employee can be found in the myReports, HR_Expenditures by Account and HR_Expenditures by Employee queries.

Modifications to the SuperReport are in process to include tuition remission detail by employee and also to identify Percentage Based accounts.