

Commitment Accounting-RA/TA Tuition Remission

Two methods are being used to assess RA/TA tuition remission charges to departmental accounts. The first method is based upon percentage of gross pay. The second method is a per semester charge that is assessed by pay period over each academic term (Fall, Spring, Summer). For a listing of rates refer to the Tuition Remission Rates link on the [Commitment Accounting website](#).

SEMESTER FLAT RATE RA/TA TUITION REMISSION METHOD

RA/TA tuition based upon a semester flat rate was implemented for the Fall Semester 2009. All new sponsored accounts established after July 1, 2009 and all state and local accounts are subject to the per semester flat rate. Sponsored accounts established prior to July 1, 2009 will be grandfathered and continue to be assessed tuition remission based upon a percentage of gross pay.

In Spring 2012, the University moved to a new semester calendar consisting of two consecutive eight week sessions and one concurrent 16 week session. Beginning in Spring 2012, departments that hire an RA/TA after week nine of the beginning of the Fall and Spring semesters will not be assessed tuition remission.

The Summer Semester tuition remission is assessed to departments on all summer jobs regardless of the RA/TA's summer start date or FTE amount.

PERCENTAGE OF GROSS PAY RA/TA TUITION REMISSION METHOD

Sponsored accounts established prior to July 1, 2009 will continue to be charged tuition remission based on the percentage of gross pay method. A myReports query has been created to determine the tuition remission charging methodology by sponsored account. The query can be found at [Sponsored > Operations > Award Management > Tuition Remission.bqy](#). Please contact your [Grant & Contract Officer](#) for questions regarding this query.

The ASU [Dashboard Financial \(SuperReport\)](#) will also identify also identify the Tuition Remission type on the report header.

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 the percentage of gross pay rate, but the rate based account will be charged a prorated amount. For example, an RA/TA is split funded 75% on percentage based account and 25% on a flat rate account. The charge for the pay period would be split as follows:

- Percentage Based Account
 - $\text{Gross Pay} * \text{Effective \%} = \text{Charge on Percentage Account}$
- Flat Rate Based Account
 - The per pay period charge for the flat rate account is prorated by the percentage of gross pay charged to this account. In this example the flat rate account is charged 25%

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of the salary so the tuition remission will be prorated at 25% of the per pay period tuition remission charge.

- Per Pay Period Charge * 0.25 = Charge on Flat Rate Account

RA/TA HEALTH INSURANCE

The health insurance benefit for RA/TAs is charged through the Research/Teaching Associate/Assistant ERE rate.

PAYROLL EXPENSE REDISTRIBUTIONS AND RA/TA TUITION REMISSION

When a redistribution entry is processed for a RA/TA the amount of tuition remission that is transferred will be the original tuition remission amount that was charged. Redistribution entries moving from percentage of gross pay accounts to standard rate accounts or from standard rate accounts to percentage of gross pay accounts will post with the tuition remission charges assessed with the original pay. Redistribution of pay between percentage and standard rate accounts will not result in an adjustment of the associated tuition remission charges.

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 or in the ASU [Dashboard Financial \(SuperReport\)](#).

QUESTIONS

Please contact your [Financial Services Accountant](#) or your [Grant and Contract Officer](#) for inquires specific to sponsored accounts.