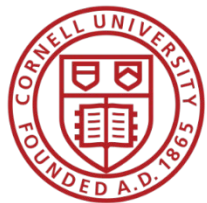


A guide to charging assistantships and fellowships to sponsored projects

Holly Boulia, Director of Fellowships, Graduate School
Janet Strait, Associate Director, Sponsored Financial Services



Graduate Funding Overview



Graduate Funding Overview

Graduate Professional Degrees

- Self-funding, loans, and some funding from the local department/field may be available.
- May be appointed as Graduate Teaching/Research Specialist (GTRS)

Graduate Research Degrees

- Research Masters (M.S., M.A., etc.)- Self-funding/loans to fully-funded
- Doctoral (Ph.D.) - funding packages that include tuition, fees, health insurance, and a living allowance or stipend through degree completion.

Graduate Funding Overview



Full funding provides tuition, stipend, personal health insurance premium, and Cornell health fee



Ph.D. students receive funding through the completion of their degree, while making satisfactory progress toward their degree and enrolled full-time



Doctoral students are fully-funded, this includes students appointed on assistantships, training grants, and fellowships.

Types of Graduate Funding

Assistantships

- Teaching Assistantship (TA)
- Research Assistantship (RA)
- Graduate Assistantship (GA)
- Graduate Research Assistantship (GRA)

Fellowships

- Institutional Fellowships (Training Grants)
- University Fellowships
- External Fellowships

Tuition Rates for 2023-2024



Endowed Ph.D. and D.M.A tuition rates will be \$24,800 in FY2024



Endowed Ph.D. and D.M.A tuition rates will decrease to the contract college rate (\$20,800) by FY2025.



Research Master Degrees and non-degree rates were not reduced.



Refer to the [Tuition Rates Page](#).

Resources



University Policy

1.3 Graduate Student
Assistantships

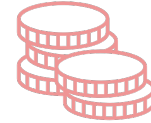
3.13 Graduate Tuition
and Other Support



Graduate School

Assistantships

Fellowships

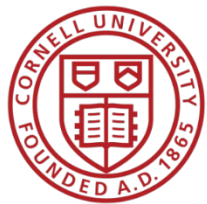


Costs

Tuition Rates

Stipend Rates

Health insurance



Assistantships



Assistantships

- Financial support to a graduate student who **engages in teaching and/or research** in furtherance of the university's academic mission, as well as his or her graduate education.
 - Appointment Period:
 - Fall: August 21 – January 5
 - Spring: January 6 – May 20
 - Summer: May 21 – August 20
 - Academic Year: August 21 – May 20

Graduate Research Assistantship (GRA)

- An academic appointment **focused on thesis or other degree-related research** of a type that is required from all candidates for the degree. Because a student devotes considerable time to dissertation research, the time spent on research connected with the project is expected to be significant.
 - GRAs are awarded full tuition credit, individual student health plan, and a stipend.
 - This is the most common graduate appointment on sponsored awards

Graduate Assistantship (GA)

- An academic appointment requiring 15 to 20 hours a week, averaging no more than 15 hours per week for the base stipend as established by the Board of Trustees.
 - GAs receive full tuition credit, individual student health plan, and a stipend.

Research Assistantship (RA)

- An academic appointment for research that is not directly thesis related, 15 to 20 hours per week, averaging no more than 15 hours per week for the base stipend as established by the Board of Trustees.
 - RAs are awarded full tuition credit, individual student health plan, and a stipend.

Teaching Assistantship (TA)

- An academic appointment in support of the teaching of a course of 15 to 20 hours per week, averaging no more than 15 hours per week for the base stipend as established by the Board of Trustees.
 - The assignment is usually in the student's major field or a closely related one.
 - TAs are awarded full tuition credit, individual student health plan, and a stipend.
 - TAs are **almost never** supported on sponsored awards



Graduate Teaching/Research Specialists

- Students in the professional degree programs may be appointed as graduate teaching/research specialists (GTRS). **The GTRS is not an assistantship.** Hours are limited to no more than 10 per week.
 - GTRSs receive a stipend, but not tuition or health insurance.

Appointment Letters:

- Assistantship Details: [Refer to policy 1.3 for additional information]
 - Individual responsible for oversight
 - Type of assistantship
 - Duration of appointment (semester(s) and specific appointment dates)
 - Duties and responsibilities of the assistantship appointment
 - Ideally, tie the activity to the source of funds

Non-Standard Assistantship Appointments

- Prorated stipends must be proportional to the board-approved stipend
- Partial assistantships must include tuition proportional to the stipend.
 - <https://gradschool.cornell.edu/financial-support/stipend-rates/>

Concurrent Appointments



Avoid mixing and matching fundamentally different kinds of appointments (e.g. fellowship and assistantship)



Because tuition is covered through initial appointment, the additional appointment may be considered a supplement, and could still be processed as an assistantship.



Additional work may be processed as an hourly appointment in Workday if hours require tracking

Employment Limits

Principle: While funded, students must prioritize full-time progress toward their degree

They should avoid conflicts of commitment



20 hours per week total (employment and assistantship) for all full-time graduate students



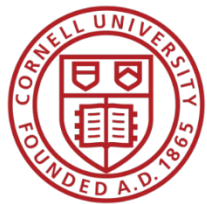
Students on assistantships may accept an additional partial assistantship, hourly student appointment, or outside employment:

GRAs: up to 8 hours per week

RAs, TAs, and GAs: up to 5 hours per week

Allocation of project effort

- Students may support more than one project
- All components of the support must be allocated proportionally
 - Project A: 50% (50% of Stipend/Tuition/Health)
 - Project B: 50% (50% of Stipend/Tuition/Health)
 - Note: health fees only amortized over the academic year
- Exceptions: when a sponsored award is inadequate to fund the assistantship fully and institutional funds are used to supplement the award.



Fellowships



Graduate Fellowships



Provides financial support to graduate students to pursue graduate studies **without additional teaching or research responsibilities.**



Fellowships are generally merit-based internal or external awards to support a student in a full-time course of study.

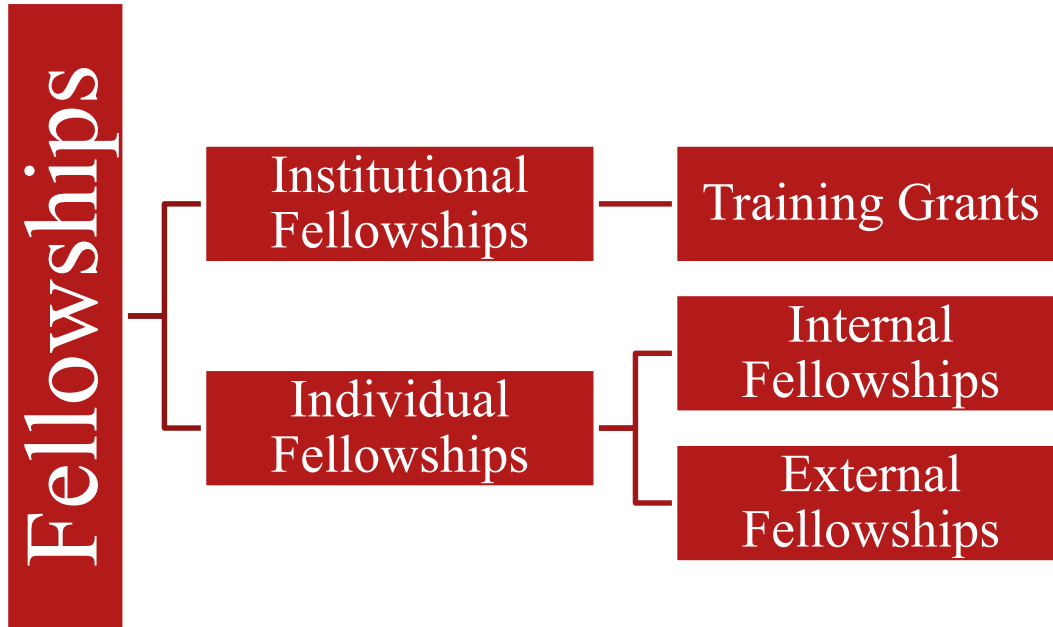


Support may include tuition, health insurance, and/or a stipend (depending on funding agreement)



Appointment Period: Generally, September 1-August 31. Prorated based on the appointment period, 9 months academic term, 3 months summer.

Types of Fellowships



Institutional Fellowships [Training Grant]



Provides financial support to a program within the university.



Enables institutions to recruit individuals selected by the program leadership for predoctoral and/or postdoctoral research training. May invoke citizenship requirements.



Support may include tuition, health insurance, and/or stipend.



A faculty member applies for this training grant. It generally supports multiple students.



Budget details are worked out with the College and Graduate School in advance of submission.

Individual Fellowships



Provides financial support to an individual student (not a group).



The student identified in the award as Key Personnel.



Support may include tuition, health insurance, and/or stipend.



We have over 250 students on individual fellowships annually.

Fellowship Award Letters

- Accurate Award letters are important! They explain funding to students and satisfy an audit requirement.
- Recruitment fellowships are awarded in the admissions letters.
- In Workday, assistantship letters are generated automatically.
- If we are entering awards not covered by the admissions offer letter or the assistantship letter, then we will need to compose an award letter to notify the student.
- **Fellowship Letter Sample for Continuing Students**
- Any awards posted to a student account in PeopleSoft need an award letter, these are regularly asked for by the Auditors

Postdoctoral Fellowship Support

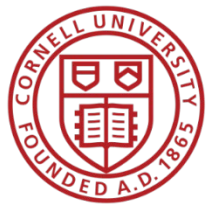
- Payments to a holder of a doctoral degree in support of their post-graduate education
- Generally requires “Activation” based on start date of appointment
 - Activation date may be different than agreement start date
- Generally provides a stipend in support of living expenses
- Health insurance is provided, subject to payment by the individual of the “employee” share

Postdoctoral Fellowship Appointment

- Appointed through Workday to an unpaid position for tracking and benefits purposes only
- Paid through Quali via a Disbursement Voucher, using the Postdoctoral Fellowship object code (9090)
- A non-employee role that is not to be confused with a Postdoctoral Associate
- Limited health insurance will be offered, and the payment of the departmental cost (~\$8000/year) will be billed quarterly. The postdoc will be billed for their share, based on tier level.

Undergraduate Fellowship

- Undergraduate tuition is not normally paid from sponsored agreements.
 - Must be specifically identified in the agreement.
- Fellowships may be provided to facilitate participation in certain programs
 - Participant Support Costs
 - Programs may be limited to U.S. citizens or permanent residents.
- Typically paid via a Kuali via Disbursement Voucher (DV), but may be paid via the Student Financial System using financial aid object codes



Graduate Fellowship Administration



Fellowship Support (Tuition)



Fellowship awards generally do not pay full tuition.



Under the university budget model, tuition is the primary responsibility of the college, department, or PI of the award per college policy.



Tuition should all be paid by accounts within the same college.



NSF GRFP is sponsored by the Graduate School and includes full tuition.

Individual Fellowship Support (Stipend & Health)



Graduate School strongly encourages students to apply for external fellowships and grants

Government agencies, private foundations, or corporations

May provide one year or multiple years of support.



To encourage doctoral students to compete for external awards, the Graduate School may provide a supplement to bring an award to the minimum academic year stipend



If the following criteria are met, the Graduate School will coordinate supplementation of the stipend to the academic year TA rate, individual health insurance, and tuition.

External Supplementation Policy



Under the Budget Model, the Graduate School provides supplementation or top-off to qualifying awards for the academic year.

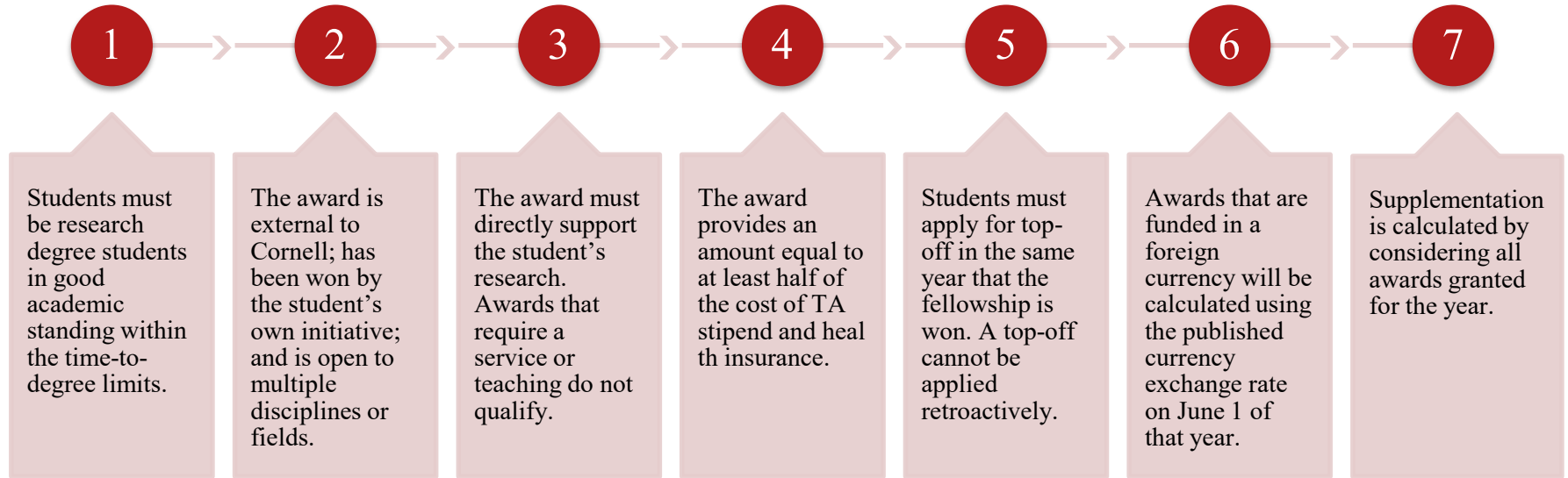


Although the Graduate School is unable to supplement summer stipends for external fellowships we expect fields or advisors to increase the summer stipend to the assistantship rate if that is the norm in your field.



We would ask departments, fields, or PIs to provide additional RAs or fellowships to create parity among the students in your labs. We don't want students to feel as if they are being penalized for winning an external fellowship.

External Supplementation Policy



Requesting a Fellowship Top-off

- **Fill out the Fellowship Supplementation Request Form when:**
- **You would like to check whether an external fellowship is eligible for top-off**
- **You have the required information needed to process the top-off request, including:**
 - ✓ **Student Information:** name, ID #, net ID
 - ✓ **Field Information:** field name, degree program, tuition rate
 - ✓ **Fellowship Details:** name of fellowship, dates of award, length of award
 - ✓ **Copy of the Award Letter and Budget**



- A link for the Fellowship Supplementation Request Form can be found on the Graduate School Intranet Funding Page
- Requests submitted prior to the start of the Academic Year will be reviewed and processed after July 1st
- Requests submitted while the academic year is in session will be reviewed within 3-5 days

Appointment

- Fellowship Appointments
 - 9 months for the academic year (4.5 fall/4.5 spring); 3 months for summer
- Grant Administrator:
 - Review the funding and provide breakdown of the costs and how the award should be paid out. They work with the graduate awarder to make sure the student is funded accurately and without delay.
- If the fellowship needs supplementation, after reviewing criteria, reach out to the Fellowship Office in the Graduate School:
 - Graduate School Fellowships and Funding grad_funding@cornell.edu.

Fellowship administration

Example:

- A student has won an award for 12 months that provides:
 - Tuition \$10,000
 - Stipend \$36,000
 - Health insurance \$0
- How does the award break down by semester?

Costs		Award Provides	Fall (4.5 Months)	Spring (4.5 Months)	Summer (3 months)
Tuition	\$20,800 - \$24,800	\$10,000	\$5,000	\$5,000	\$0
Health/Fee	\$4,292	-	\$0	\$0	\$0
Academic Year Stipend	\$32,494	\$36K; Academic year \$27,000	\$13,500	\$13,500	\$0
Summer Stipend	\$6,839 - \$10,832	Summer \$9,000	\$0	\$0	\$9,000

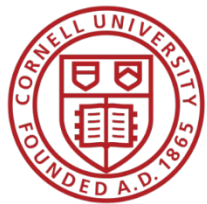
Supplementing Fellowship Stipends

- The Graduate School will determine top-off qualification and amounts.

<i>Costs</i>		<i>Award Provides</i>	<i>Fall (4.5 Months)</i>	<i>Spring (4.5 Months)</i>	<i>Summer (3 months)</i>	<i>Top-off</i>	<i>Cornell Supplementation Responsibility</i>
<i>Tuition</i>	\$20,800	\$10,000	\$5,000	\$5,000	\$0	\$10,800	College/Advisor per local policy
<i>Health/Fee</i>	\$4,292	-	\$0	\$0	\$0	\$4,292	Graduate School
<i>Academic Year Stipend</i>	\$32,494	\$36K; Academic year \$27,000	\$13,500	\$13,500	\$0	\$5,949	Graduate School
<i>Summer Stipend</i>	\$10,832	Summer \$9,000	\$0	\$0	\$9,000	\$1,832	Advisor can provide a fellowship from non-sponsored funds

NSF Graduate Research Fellowship Program

- The Graduate School is very proud to have over 200 fellows on our NSF Graduate Research Fellowship Program grant.
- Beginning in 2023-24, NSF GRFP is raising the stipend rates for fellows from \$34,000 to \$37,000.
- We request that fields ensure a summer stipend supplement is added by the PI or department if the NSF stipend falls below the typical summer funding rate of others in the field.
- For the field to offer a top-off, it must be a fellowship.
- The field can offer an additional appointment such as an RA of up to 8 hours of additional appointment per week.
- As a reminder, partial GRAs are not allowable for summer appointments; a GRA may be shortened in duration, but not in hours of the duties performed.



Assistantship vs. Fellowship



Sponsor Allowability

- 2 CFR 200.466 states: “(a) Costs of scholarships, fellowships, and other programs of student aid at IHEs are allowable only when the **purpose of the Federal award is to provide training** to selected participants and the charge is approved by the Federal awarding agency.”
- It does allow for “...tuition remission and other forms of compensation paid as, or in lieu of, wages to students performing necessary work...[on] the Federal award”...that is, to those appointed to assistantships.

Note: IHEs (Institute of Higher Education)

Sponsor Allowability

- .466 also restricts tuition remission as compensation for work to: “student is enrolled in an advanced degree program”... which precludes tuition payments to undergraduates or visiting/special student.

Disbursements and Object Codes: Graduate Students

Appointment Type	KFS Fund Limits	KFS Higher Ed Function Limits	Tuition Object Code	Institutional Tuition Cost Share ¹ ?	Health Insurance KFS Object Code	Stipend KFS Object Code	Stipend Method	Subject to Effort Certification?
Fellowship			8120	No	8128	8100	PS Financial Aid	No
Traineeship	Contracts & Grants (CG)	4150 or 4360	8120	No	8128	8100	PS Financial Aid	No
Assistantships								
<i>GRA</i>		41XX, 43XX, 44XX	8645	Fund CG only	8635	5500	Payroll	Yes
<i>RA</i>			8650	No	8640	5505	Payroll	Yes
<i>TA</i>		41XX	8650	No	8640	5510	Payroll	Yes
<i>GA</i>			8650	No	8640	5515	Payroll	Yes
<i>Ext. Asst.</i>		44XX	8650	No	8640	5520	Payroll	Yes
<i>Vet Asst.</i>			8650	No	8640	5520	Payroll	Yes
<i>Graduate Teaching/ Research Specialist</i>			8650	No	8640	5525	Payroll	Yes

Processing appointments (Application)

	Tuition	Health Insurance	Stipend
Fellowships	PeopleSoft	PeopleSoft	PeopleSoft
Assistantships	PeopleSoft	PeopleSoft	Workday

Indirect Cost Treatment

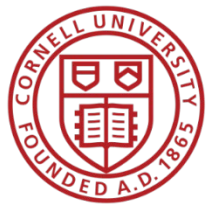
- Financial aid object codes are exempt from indirect costs
 - Tuition 8645 / 8120
 - Health Fees 8635 / 8128
 - Stipends 8100
- Earnings are not exempt from indirect costs
 - Stipends 5500 (Assistantship stipends)
 - No fringe benefits are assessed on assistantship stipends
- Postdoctoral stipend is not exempt from indirect costs
 - Stipends 9090

Tuition Match

- Assistantships:
 - Cornell supports 50% of GRA tuition on contracts & grants
 - Institutional match does not apply to other assistantships or source of funds
- Fellowships:
 - Prestigious or Government funded fellowship
 - Cornell will support unfunded portion

Tax Implications

- Student may receive 1098T for financial aid support or W-2 for earnings withholdings
- Calendar year (i.e. tax year) implications



Additional Information



Proposal Phase

- Start at the beginning:
 - What type of funding is provided/proposed?
- **fellowships** for advanced study
- **fellowships** for predoctoral candidates and postdoctoral scholars.
- Faculty **research project** designed to study effects of...

Proposal Phase

- Budget justification:
 - Graduate student can take on different meanings
 - Look to solicitation / Scope of Work (SOW)
 - Graduate Fellowship
 - Graduate Assistantship
 - Graduate Student employee
 - Earnings (Salary/Wages) – implies employees (Assistantship)
 - Participant Costs = Trainee costs
 - Fellowships = Participants – Record as Financial Aid Fellowships

Proposal Phase

- Per Budget

<u>GRA Expenses</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
Tuition	\$10,400	\$10,400	\$10,400
Health Insurance	\$4,452	\$4,896	\$5,386

Graduate Tuition & Fees: Find current rates at

<https://gradschool.cornell.edu/financial-support/>.

The Cornell University Graduate School sets the graduate support amounts annually. No escalation is included for tuition. The health insurance includes an annual escalation factor of 10%, over the current rates

Proposal Phase

- Per Budget
 - Application for Graduate USDA NIFA Predoctoral Fellowship
 - **Full tuition was not requested**
 - **GRA implies assistantship**

<u>GRA Expenses</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
Tuition	\$10,400	\$10,400	\$10,400
Health Insurance	\$4,452	\$4,896	\$5,386

Appointment Periods

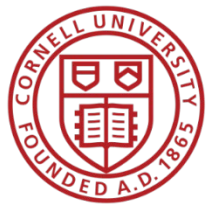
- Assistantships on a sponsored agreement that terms 12/31
 - Fall term is now through January 5
 - Stipend (effort) beyond 12/31 cannot be charged to agreement
 - No impact on tuition
- Fellowship appointments don't align with sponsored agreement period of performance
 - Look at proration of stipend
 - Work with sponsor, if possible, to align appointment

Health Insurance / Student Health Fee

- The **Student Health Plan** provides individual health insurance to students.
 - Fully funded students on a 12-month plan rate is \$3,792 2023-24.
 - <https://studenthealthbenefits.cornell.edu>
 - All fully funded students must be enrolled in the student health plan and cannot waive off.
- The **Student Health Fee** to help support affordable and equitable access to high-quality on-campus health services.
 - The Student Health Fee is \$500 for the 2023-24 academic year.
 - <https://health.cornell.edu/get-care/cost-for-service/student-health-fee>
- These two fees are charged as two separate line items on the bursar bill.
- Both fees are covered for fully funded students appointed on fellowship or assistantship.
- A grand total of \$4,292 for 2023-24 **Student Health Plan/Fee**.

In Absentia Fees

- Students approved for *in absentia* study are charged *in absentia* fees in lieu of tuition.
- In absentia fees are allowable to the extent that the student is working on the sponsored project during the semester.
 - If they're not working on the project, their financial support, including absentia fees, would not be allocable.
 - Note: Students must be in the United States to be eligible to hold an assistantship.



Resources



Resources

- Graduate School
 - <https://gradschool.cornell.edu/>
 - <https://intranet.gradschool.cornell.edu/funding>
- Sponsored Financial Services: sfs-help@cornell.edu
 - <https://www.finance.cornell.edu/sfs/contacts>

