

GUIDANCE MEMO NO. 01-24



Research, Grants and Contracts

DATE: August 29, 2023

TO: NKU Faculty & Staff

SUBJECT: Tuition Costs *CH*

Purpose: This guidance provides additional information regarding the allowability and inclusion of tuition costs on federal and non-federal grant proposals.

Background: Tuition is the charge or fee for instruction, as at a private school or a college or university, and is different from a Scholarship. For the purpose of tuition costs, it is important to review the funder's guidelines and/or solicitation to determine if there are any award- or agency-specific regulations or guidelines regarding the payment of tuition. If both the solicitation and the sponsor are silent on tuition, then the federal regulations (Uniform Guidance) should be followed. The Uniform Guidance provides regulations for tuition under two sections: 200.431(j) Fringe Benefits and 200.466 Scholarships and Student Aid Costs.

There are two instances when tuition is allowed on a grant proposal/award:

- The purpose of the funding is to provide training to selected participants [not employees] (e.g., training grants or fellowships) and the sponsor allows tuition charges on the award;
- OR**
- Tuition is paid/waived as a benefit for a graduate student holding a graduate student appointment (graduate assistantship) as defined by the recipient institution.

At NKU, only those parts of tuition and fees that are covered under a graduate assistantship tuition waiver are allowable expenses on a sponsored proposal/award.

Action Requested: Principal Investigators planning to include any tuition costs in a given proposal should coordinate with their assigned Grants Administrator early in the budget development process in order to confirm allowability of including such costs in the proposal submission.

Related Documents:

- [2 CFR 200.431\(j\)](#) – Fringe Benefits
- [2 CFR 200.466](#) – Scholarships and Student Aid Costs