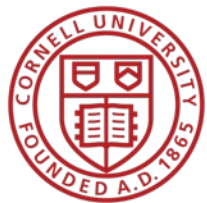


Guide to charging assistantships and fellowships to sponsored projects

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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

- Students on assistantships may accept an additional partial assistantship, hourly student appointment, or outside employment:
 - GRAs: up to eight hours per week
 - RAs, TAs, and GAs: up to five hours per week
 - Caution: 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

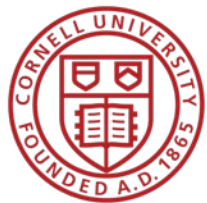
- 20 hours per week total (employment and assistantship) for all full-time graduate students
- Principle: While funded, students must prioritize full-time progress towards their degree
 - They should avoid conflicts of commitment

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.

Resources:

- University Policy:
 - 1.3 Graduate Student Assistantships
 - 3.13 Graduate Tuition and Other Support
- Graduate School: Assistantships



Fellowships



Graduate Fellowships

- Provides financial support to graduate students to pursue graduate studies **without associated 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 stipend (depending on funding agreement)
 - Lump sum stipends at beginning of academic term
 - Appointment Period: Generally September 1-August 31
 - Prorated based on appointment period
 - 9 months academic term, 3 months summer

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
- Support may include tuition, health insurance and/or stipend
 - Depending on funding agreement
- Graduate Student, Pre-doctoral, Post-doctoral
- May invoke citizenship requirement per terms of funding agreement

Individual Fellowships

- Provides financial support to an individual
 - Identified in the award [Key Personnel]
- Support may include tuition, health insurance and/or stipend
 - Depending on funding agreement
- Graduate Student, Pre-doctoral, Post-doctoral

Fellowship Support (Tuition)

- The college of the student's special committee chair will pay balance of tuition for government-funded fellowships for research degree graduate students and external fellowships meeting one of the following criteria:
 - External award provides at least 50 percent of 9-month stipend and annual health insurance
 - Award is available to students in multiple colleges (or 50 percent of one-semester stipend and annual health insurance to qualify for top-off to the single semester level)

Fellowship Support (Tuition)

- Fellowships sponsored by the Graduate School include full tuition
- External fellowships where the agency pays less than full tuition but requires that the institution provide the balance of tuition as a condition of accepting an award
 - Departments are expected to identify their own resources to supplement unless prior arrangements exist with the Graduate School.

Fellowship Support (Stipend) [Top off]

- 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, in particular, 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.

Fellowship Support (Stipend) [Top off]

- **Eligibility criteria:**

- Students must be research degree students in good academic standing
- The award is external to Cornell; has been won by the student's own initiative; and is open to multiple disciplines or fields
- The award provides an amount equal to at least half of the cost of TA stipend and health insurance
- Fellowship top-off is not available to master's students after the 8th registered semester or Ph.D. students after the 14th registered semester
- Students must apply for top-off in the same year that the fellowship is won. A top-off cannot be applied retroactively.

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

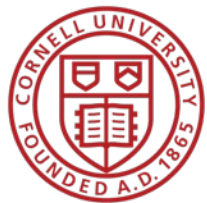
- Appointed through Workday to an unpaid position for tracking and benefits purposes only
- Paid through Kualii via a Disbursement Voucher, using the Postdoctoral Fellowship object code (9090)
- A non-employee role that is not to be confused with a Postdoctoral Associate
- Limited health insurance will 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 Quali via Disbursement Voucher (DV), but may be paid via the Student Financial System using financial aid object codes

Resources:

- University Policy:
 - 3.13 Graduate Tuition and Other Support
- Graduate School: Fellowships
- Office of Postdoctoral Studies



Fellowship Administration



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 two years
 - Annually: Tuition \$10,000, Stipend \$33,000, Health ins. \$0
 - How does the award break down by semester?
 - Grant Administrator would provide the following details.

2021-22 Students Costs		Award Provides	Fall (4.5 Months)	Spring (4.5 Months)	Summer (3 months)
Tuition	\$20,800 - \$29,500	\$10,000	\$5,000	\$5,000	\$0
Health	\$3,555	-	\$0	\$0	\$0
Academic Year Stipend	\$28,654	\$33K; Academic year \$24,750	\$12,375	\$12,375	\$0
Summer Stipend	\$6,037 - \$9,551	Summer \$8,250	\$0	\$0	\$8,250

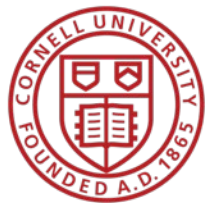
Financial Supplementation of External Fellowships (top-offs)

- To request supplementation or top-off to an external fellowship award email grad_funding@cornell.edu
- Request must include:
 - Award details
 - Dates of the award, budget justification, award documentation
 - Student information (name, id number)
- Fill out the sample grid detailing the amounts of the award (example on the next slide)

Supplementing Fellowship Stipends

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

<i>2021-22 Costs</i>		<i>Award Provides</i>	<i>Fall (4.5 Months)</i>	<i>Spring (4.5 Months)</i>	<i>Summer (3 months)</i>	Top-off	Cornell Supplementation Responsibility
<i>Tuition</i>	\$20,800	\$10,000	\$5,000	\$5,000	\$0	\$10,800	College/Advisor per local policy
<i>Health</i>	\$3,555	-	\$0	\$0	\$0	\$3,555	Graduate School
<i>Academic Year Stipend</i>	\$28,654	\$33K; Academic year \$24,750	\$12,375	\$12,375	\$0	\$3,904	Graduate School
<i>Summer Stipend</i>	\$9,551	Summer \$8,250	\$0	\$0	\$8,250	\$1,301	Advisor



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

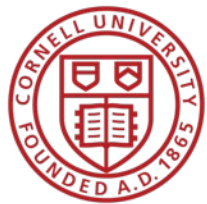
- Financial aid object codes are exempt from indirect costs
 - Tuition 8645 / 8120
 - Health Fees 8635 / 8128
 - Stipends 8100
- Earnings are not exempt from indirect costs
 - Stipends 5500 (Assistantship stipends)
 - No fringe benefits are assessed on assistantship stipends
- Postdoctoral stipend is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



Challenges



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

GRA Other Direct Costs	Period 1	Total
GRA AY Tuition	\$ 7,375	\$ 7,375
GRA Health Insurance Fee	\$ 1,881	\$ 1,881
Total GRA ODCs	\$ 9,256	\$ 9,256

Proposal Phase

- Per Budget
 - Application for Graduate Student Seed **Fellowship**
 - **Full tuition was not requested**
 - **GRA implies assistantship**

GRA Other Direct Costs	Period 1	Total
GRA AY Tuition	\$ 7,375	\$ 7,375
GRA Health Insurance Fee	\$ 1,881	\$ 1,881
Total GRA ODCs	\$ 9,256	\$ 9,256

Appointment Periods

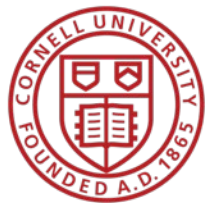
- Assistantships on a sponsored agreement that terms 12/31
 - Fall term is now through January 5
 - Stipend (effort) beyond 12/31 cannot be charged to agreement
 - No impact on tuition
- Fellowship appointments don't align with sponsored agreement period of performance
 - Look at proration of stipend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

Health Insurance / Student Health Fee

- **Changes:**
 - Student Health Fee – Separate from Student Health Insurance Plan fees (Previously included):
 - The 2021-2022 student health fee is \$210/semester charged to students' Bursar bill at the beginning of each semester.
 - Student health premiums are charged on the bursar bill in two separate fees in July and December.
 - **Academic year 2021-22 coverage dates:** August 1, 2021 – June 30, 2022
 - **Spring 2022 semester only:** January 1, 2022 – June 30, 2022 (available only to new spring admits)
 - The 2022-23 plan year will return to a 12-month enrollment and will begin on July 1, 2022, for continuing students.

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.



Resources



Resources

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

