

Tuition Remission Accounting Procedure Anschutz Medical Campus Only

Reference:

- a. UCD Policy "[Graduate Student Assistantships and Tuition Remission](#)"
- b. [Tuition Remission Payment Form](#)

See the policy cited above for a complete discussion of tuition remission. This procedure covers the accounting entries necessary to properly record tuition remission. As noted in the policy tuition remission does not generally result in a tax liability, but we do need to separately identify any portion covering the student's health insurance in the general ledger by using the following account coding.

1. Applying Tuition Remission to Student's Account at Bursar's Office. For example, tuition remission of \$100 is applied to the student's account of which \$25 was for student health insurance. The paperwork submitted to the Bursars Office need not breakout any student insurance. The appropriate paperwork is submitted to the Bursars Office and processed in BRS for \$100. BRS feeds to People Soft and posts to your clearing account in fund 29 to account code **422430 "All Std Fac Ttn Rms NHRMS"**. It is important that both the BRS feed and the journal entry below use this same account so that the balance clears in the fund 29 tuition remission clearing.
2. Journalizing from Clearing to the Project. Now in our example we have to move the \$100 that posted to clearing speed-type to the actual project or program funding the tuition remission. In our example, \$25 was paid for student health insurance. The journal entry to move the charge from the tuition remission clearing to the actual funding source (for all funding sources except a training grant or fellowship) would be:

a. Debit ST (actual funding source)	Account code 422430 "All Std Fac Ttn Rms NHRMS"	\$75
b. Debit ST (actual funding source)	Account code 422480 "All Std Fac Health BRS"	25
c. Credit ST (tuition remission clearing)	Account code 422430 "All Std Fac Ttn Rms NHRMS"	-100
3. Training Grant or Fellowship. If the actual funding source will be a training grant or fellowship, then make the following journal entry instead of item 2 above. The application of tuition remission to the student's account at the Bursar's Office is the same as item 1 above. Staying with our same example, the journal entry to move the charge from the tuition remission clearing to the actual funding source would be:

a. Debit ST (actual funding source)	Account code 770200 "Tuition Fee/Award"	\$75
b. Debit ST (actual funding source)	Account code 422480 "All Std Fac Health BRS"	25
c. Credit ST (tuition remission clearing)	Account code 422430 "All Std Fac Ttn Rms NHRMS"	-100