

**DREXEL UNIVERSITY  
GRADUATE COLLEGE**

**GUIDELINES FOR PROVIDING TUITION SUPPORT  
FOR RESEARCH DOCTORAL STUDENTS**

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This document outlines the process for providing tuition support to graduate students who are enrolled in a research doctoral program. Drexel University offers two research doctorate degrees: the Doctor of Philosophy (Ph.D.) and the Doctor of Public Health (D.P.H.) (“doctoral programs”). The research doctorate is not awarded for merely completing advanced academic studies that lead to doctoral candidacy, but rather for also successfully completing and defending the independent research presented in the form of the doctoral dissertation (thesis).

Research doctoral students in receipt of an assistantship, fellowship, stipend, or receiving wages funded by research grants may be eligible for tuition support provided by the University. The decision to grant university tuition support is entrusted to the Dean of the school or college in which the doctoral program resides, with approval by the Provost and Dean of the Graduate College, as described below.

Drexel recognizes four categories of appointment for full-time research doctoral students. These groups, and the tax implications of each group, are provided in the “Taxation of Graduate Student Appointments” policy, available in the Office of the Comptroller.

For students receiving graduate fellowships that include a cost-of-education allowance provided by externally funded fellowships/traineeships, such allowances will be utilized to pay annual tuition cost and fees.

Tuition costs, student fees, and health-insurance subsidies are established annually in the University’s budget process.

The Provost, in consultation with the Dean of the Graduate College and the academic Deans, annually sets the minimum Ph.D. student stipend/wage levels for Assistants and Fellows.

The normal full-time load for Ph.D. students is 9 credits per term. Taking more than 9 credits in a given term requires the explicit approval of the doctoral program director and department head.

Following a doctoral student’s period of active study and research, during which time he or she is enrolled full-time (normally 4 or 5 years), the student may be eligible to move to part-time “all but dissertation” (ABD) status. Such status is reserved for students who have completed all degree requirements (i.e., coursework, research, and clinical training if relevant) except for the dissertation, and who are no longer engaged full-time at Drexel. Upon the recommendation of their program director and department head, such students can petition the Graduate College to

be enrolled part-time via non-billable research credits. Fees will continue to be the responsibility of the sponsoring department or the student him or herself. Students on ABD status must be mindful of the limit on time to degree completion.

## **INTERNAL GUIDELINES FOR UNIVERSITY DOCTORAL STUDENT TUITION SUPPORT**

### **Terms**

**Program** refers to the doctoral studies within a departmental or in some cases that occur between departments.

**Program Director** refers to the faculty member who oversees the doctoral students, policies and procedures for the doctoral program. Often these faculty members are assisted by staff members who help manage the daily activities of the doctoral program.

**Research Doctorates.** At Drexel University, the following research doctorate degrees are offered: the Doctor of Philosophy (Ph.D.) and the Doctor of Public Health (D.P.H.). The research doctorate is not awarded for merely completing advanced academic studies that lead to doctoral candidacy, but rather for also successfully completing and defending the independent research presented in the form of the doctoral dissertation (thesis). These guidelines apply only to research doctorates.

### **University Tuition Support for Research Doctoral Students**

Full-time research doctoral students may be eligible for financial support in the form of tuition remission provided by the University. In some rare cases, part-time research doctoral students may be eligible, upon approval by the student's department head, dean, and the Graduate College.

Research doctoral students may not use university tuition support to fund coursework that is not part of the plan of study for their degree program. Research doctoral students may not seek another degree or certificate using tuition remission unless this is a formal part of his or her plan of study (e.g., in the case of interdisciplinary doctoral programs).

Several programs require, as part of educational professional preparation, that a research doctoral student serves a period as a paid undergraduate course instructor. The instructional cost may be funded by a college/department budget used to support the teaching mission.

University tuition support is intended to cover tuition costs not covered by external sources (see subsequent section). The university tuition support mechanism is cost neutral. Tuition support funds cannot be utilized for anything but tuition; that is, these funds are not fungible. In order to track the number and amount of tuition support, specific account codes will be utilized.

As part of the annual budget process, each doctoral program will, following guidelines established by the provost and graduate dean, estimate the anticipated university tuition support needed for the coming year. The relevant department head and academic dean will approve these requests and the dean will forward the school/college's request to the provost for approval. The provost, in consultation with the dean of the graduate college, will approve requests. This approval process will provide integrity and oversight to the process. Should external funds actually available for tuition support exceed the estimate, the amount of university tuition remission will automatically be adjusted downward. Should the external funds actually available for tuition support fall short of the estimate, program directors will submit a modified request to the dean who will in turn forward a modified request to the provost. Increases in university tuition support will generally be granted, but a pattern of underestimation of external tuition support could lead to adjustment in the size of a doctoral program (as discussed below).

### **Tuition Recovery for Research Doctoral Students from External Grants or Contracts**

The University employs a tuition recovery mechanism to recover tuition costs for research doctoral students who provide services to the University or services related to sponsored projects (e.g., grants). The federal Office of Management and Budget (OMB) Circular A-21 - Cost Principles for Educational Institutions (2 CFR, Part 220, Section J.45) provides that tuition and other forms of graduate student compensation paid as, or in lieu of, wages are allowable costs to federal research projects, provided that the following conditions are satisfied:

- The graduate student is performing activities necessary to the project;
- The graduate student is enrolled in an advanced degree program, and his or her activities on the project are related to that degree program;
- The tuition is reasonable compensation for the work performed and are conditioned explicitly upon the performance of the necessary work;
- The compensation is provided in accordance with established institutional policy and is awarded consistently to students performing similar activities conducted in non-sponsored as well as in sponsored activities; and
- The charges are in accordance with OMB Circular A-21's effort reporting and reasonableness provisions.

Drexel charges tuition in accordance with these federal costing guidelines, which are calculated annually.

Whenever applicable, tuition should be directly charged to the sponsored project(s) supporting the student's wages. If the student works on one or more sponsored projects for an entire year or a portion of a year, the tuition charge must be proportional to the student's effort and prorated appropriately.

Colleges/schools are strongly encouraged to develop guidelines to allow for consistent tuition recovery from the grants. Developing these guidelines will increase transparency and clarity for faculty and research administration staff, thereby reducing the need for negotiations when grants are submitted.

For projects that require cost-sharing, tuition remission may be used to meet these cost-sharing requirements. This is subject to the necessary internal approvals, as described above. The service expectations associated with partial tuition awards will be prorated according to the level of the award; see Appendix I).

### **Size of Doctoral Programs**

The appropriate size of doctoral programs will be determined by the specific program's ability to provide stipends, fellowships, or wages from research grants, the level of resources (mentorship, research infrastructure) available to students, and market forces for the degree in question. The appropriate size of doctoral programs will be reviewed periodically by the Dean of the Graduate College in consultation with the program director, department head and dean.

## **Appendix**

### **Teaching Fellow (TF):**

A teaching fellow is a full-time graduate student appointed (20 hours per week) to provide teaching or guidance of students directly related to the area in which his or her degree is to be conferred, and in which equivalent teaching is required of all candidates as a condition for receiving such a degree.

The TF compensation is subject to Federal income tax and City of Philadelphia wage tax, but not Pennsylvania personal income tax. In addition, as a full-time graduate student, a TF's stipend is exempt from FICA/Social Security tax.

### **Research Fellow (RF):**

A Research Fellow is a full-time graduate student appointment (20 hours per week) focused on thesis or other degree-related research of a type that is required from all candidates for the degree.

The RF compensation is subject to Federal income tax and City of Philadelphia wage tax, but not Pennsylvania personal income tax. In addition, as a full-time graduate student, a RF's stipend is exempt from FICA/Social Security tax.

### **Graduate Assistant (GA):**

A Graduate Assistant is a full-time graduate student appointed (20 hours per week) to assist faculty in the areas of administration, teaching, and/or research for the primary benefit of the University. GA responsibilities may be administrative in nature (such as academic advising or assisting with administration of student services), teaching (such as assisting in teaching labs or grading), or research (such as assisting with data collection or maintaining laboratory equipment). The GA's duties are not a requirement for the degree.

The GA stipend is subject to Federal income tax and Pennsylvania personal income tax and City of Philadelphia wage tax. In addition, as a full-time graduate student, a GA's stipend is exempt from FICA/Social Security tax.

### ***N.R.S.A. Pre-Doctoral Research Fellow***

National Research Service Award (N.R.S.A.) Pre-Doctoral Research Fellow is a full-time graduate student appointed (20 hours per week) to support or conduct research whose source of funding comes from an individual or institutional NRSA training grant. A NRSA Pre-Doctoral Research Fellow is an individual with a baccalaureate degree and is enrolled in and training at the post-baccalaureate level in a program leading to a Doctor of Philosophy (PhD) or the equivalent (including the DrPH) or a combined clinical degree and PhD/PhD equivalent degree (such as MD/PhD). NRSA training grants provide stipends as a subsistence allowance for fellow to help defray living expenses during the research training experience. It is not provided as a condition of employment with either the Federal Government or Drexel University. One stipend level is used for all pre-doctoral candidates regardless of the level of experience. Stipend levels are published annually in the *NIH Guide for Grants and Contracts*.

The stipend is not considered wages subject to withholding by Drexel University. There is no Wage and Tax Statement (W-2) reporting required by Drexel University under IRS Notice 87-31. Students should obtain IRS Publications 520 (Scholarships and Fellowships) to determine if any part of the stipend is taxable on their personal federal income tax returns.<sup>1</sup> Since the stipend is not considered compensation for services rendered it is not subject to Social Security, Medicare, Pennsylvania, and Philadelphia tax withholding.

**NOTE:** None of this information is considered to be, nor should it be relied upon by any student, as tax advice. Students subject to the categories identified in this document and in any other policy referenced herein should seek advice and guidance to their specific situation from their own personal tax professional.

For any questions related to these guidelines, please contact the Graduate College at 215.895.0366.

### **FAQs**

*Is there a difference in tuition between pre-candidacy and post-candidacy students?*

There will no longer be a difference for purposes of tuition. Tuition for research doctoral students will be based on credit hours, with a minimum of 9 credits per quarter for three

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<sup>1</sup> Although no reporting or withholding is required for U.S. students, any amount of a scholarship or fellowship payment that exceeds "qualified tuition and related expenses" (i.e. tuition, books, fees and other expenses) is considered taxable income under Section 117(b) of the Internal Revenue Code. Any such excess scholarship payment should be reported by the student on his or her personal income tax return Form 1040 or 1040EZ. In addition, students may be required to make estimated tax payments.

quarter per year or 9 credits per semester for two semesters. Schools and Colleges will establish their own guidelines regarding the expected amount of tuition to be budgeted on external research grants.

*The grant I obtained is too small to fund both stipend and tuition. Can I still obtain tuition scholarship in this case?*

Yes, but approval is required by the department head and dean.