

# DGS Manual

## Chapter 4. Budgets & Finance

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*As Director of Graduate Studies, you are responsible for managing the resources available for the support of graduate students, for understanding the different mechanisms by which graduate students are paid, and for reporting information about graduate student support to and from The Graduate School (TGS).*

## A. STUDENT CHARGES

### 1. PhD Tuition

PhD students are charged tuition based on a flat rate per semester: fall, spring and summer. During the summer and after the third year of study, the PhD flat rate is substantially less, which reflects the fact that PhD students typically do not take classes during the summer term nor following completion of their preliminary examination. Tuition and Fee [rates](#) for PhD Students can be found on TGS website.

### 2. Master's Tuition

Master's students are also charged tuition based on a flat rate per semester: fall, spring and summer. The full-time master's summer flat rate will be one-half the fall/spring rate for each summer term I and II. Master's students who are enrolled less than full-time in each summer session will be charged at a per credit rate.

Master's students are required to enroll in and pay tuition for at least three semesters of full-time study. Thereafter, students will be charged at an estimated per credit rate.

Tuition and Fee [rates](#) for Master's Students can be found on TGS website.

### 3. Mandatory Fees

Fees for the use of University services (e.g., health, recreation, transcript, student activity, and student services fees) are also charged on a per-term basis. TGS provides scholarships for all mandatory fees charged to PhD students during the first five years of study at Duke. The recreation fee for students studying on the Beaufort Marine Lab Campus is mandatory for all years of study. The recreation fee for PhD students studying in Durham is mandatory for the first three years of study. PhD students in years 4 and 5 of study have access to the campus recreation centers, but the recreation fee is not charged directly to their accounts.

PhD students beyond the fifth year of study are required to opt in if they wish to continue using the campus recreation centers (e.g., the Wilson and Brodie gyms). If a student chooses to use the facilities, their student account will be charged a recreation fee per six-month period (July 1–December 31 & January 1–June 30) and they will be financially responsible for paying this fee through their student account (similar to parking, flex account, and other incidental student charges).

In some cases, health and recreation fee waivers can be granted for students who are not studying on the Durham or Beaufort Marine Lab campuses. Requests for waivers must be submitted prior to the start of each semester, and no later than the last day of drop/add for the term. Waivers are not automatically renewed and a new request must be submitted for each semester. Requests for health fee waivers should be emailed to [waiver-request@dm.duke.edu](mailto:waiver-request@dm.duke.edu). Please include the student's name and EMPLID, as well as the term for which the waiver is being requested.

#### 4. Summer Registration

Graduate Students must be registered for the graduate Continuation course in the Summer I term, if they are receiving financial support from Duke University that is related to their studies or who will be meeting an academic milestone at any point during the summer.

More information on summer registration can be found in the Graduate School Summer Registration [policy](#) posted on our website.

All students registered during the summer will be charged the summer health fee unless a waiver is granted for students who are not physically located on the Durham or Marine Lab campus, as noted above.



**Things to Note:** *The cost for summer graduate level classes that are related to the PhD student's course of study will be covered by the summer flat-rate tuition charge. PhD students who register for undergraduate courses that are unrelated to their course of study will be required to pay for those courses out of pocket at the standard rate. Students interested in summer course registration should discuss their plans with their DGS prior to enrollment.*

#### 5. Health and Dental Insurance

Duke University requires that all students have health insurance coverage during all enrolled terms. International students holding F-1 or J-1 visas are required to purchase the Duke student medical insurance plan (Duke SMIP). Domestic students may either purchase the Duke SMIP or request a waiver by demonstrating comparable health insurance coverage through another domestic plan.

All registered students are expected to enroll or waive SMIP coverage through DukeHub prior to the beginning of the plan year, which runs from August 1<sup>st</sup> to July 31<sup>st</sup>. Students who have not enrolled or provided proof of comparable health insurance coverage by September 15<sup>th</sup> of the plan year will be automatically enrolled and charged for the Duke plan at the individual student-only rate.

Student Dental Insurance Policy (SDIP) is an optional benefit for current students. Students can enroll online through the Student Health Dental Insurance [webpage](#).

The Graduate School will award scholarships for the individual SMIP and/or SDIP insurance premium for PhD students in the first six consecutive years from matriculation and PhD Research Assistants (RA) in any year of study who enroll. PhD students in years 1-6 or PhD Research Assistants in any year who RA for at least one semester (fall or spring) are also eligible for these scholarships while on leave of absence.

Health and dental insurance charges and Graduate School scholarships will be posted directly to the student's Bursar account. More information concerning the [policy](#) on insurance payments can be found on TGS website.

PhD students who are eligible for TGS health insurance premium scholarships, but who meet the [Student Health Waiver criteria](#) and choose to waive the Duke SMIP for the entire year in favor of another comparable plan will receive a \$600 stipend supplement \$600 in November. No stipend supplement is offered for waiving SDIP.

Master's students are financially responsible for the cost of health and dental insurance charges. More information on the Duke SMIP and SDIP, including, rates, coverage

benefits, dependent care coverage, and providers can be found on the Duke Student Health Insurance [site](#).

Questions concerning eligibility for insurance premium scholarships and payments in general should be directed to [grad-finaid@duke.edu](mailto:grad-finaid@duke.edu) in the Graduate School Office of Budgets and Finance.

## 6. Charge Posting

Charges are posted to student accounts and students are notified of the charges through bills sent by the Bursar's Office via Duke Email. Students can also view their accounts online through DukeHub. Additional information concerning charges and payments on student accounts can be found on the [Bursar website](#).

## B. STUDENT FINANCIAL SUPPORT

### 1. PhD Students

It is the expectation of TGS that PhD students will be fully supported for a minimum of five consecutive years, beginning with their year of matriculation, and provided, of course, that they are making satisfactory progress toward their degree.

PhD students are supported in a variety of ways. Funding may be in the form of fellowships, teaching or research training, or some combination of fellowship and training. Other students will receive competitive fellowships funded through Duke endowed gifts, external sponsors, private or government sources. In many of the basic medical science programs, students are appointed to training grants for their first two years of study and are thereafter required to train as research assistants funded by an advisor's research grant or other institutionally funded research project.

While financial commitments are made to PhD students for a set number of years, we expect all students to make a good faith effort to obtain external support at some point during their funding period and students should be encouraged to pursue these opportunities.

It is important to keep in mind that it is the endowed and external tuition funding that provide financial resources for departmental graduate awards budgets. Without external sources of tuition revenue, there would be no funds available to support departmental fellowship budgets. It is therefore essential that we encourage maximization of external funding whenever possible subject, of course, to Duke policy and external regulations.

### 2. Master's Students

It is the expectation of TGS that master's students will be fully responsible for ensuring that they have the means to support themselves, and the ability to pay tuition and fees due to the University.

Support for master's level students varies by program. Prospective and current students are encouraged to speak to the program director for specific details on the financial support packages available, along with any employment questions.

Duke University Graduate School financial aid packages for master students are limited to the federal financial aid offered by [Direct Lending Federal Loan Programs](#). In order to be considered for federal financial aid which includes federal work study funding; a student must complete the FAFSA application. The FAFSA (Free Application for Federal Student Aid) is required for any need-based loan program along with [federal work study](#). Below is one of the basic eligibility requirements to receive federal student aid:

- Be a United States Citizen or an eligible noncitizen
- A student who has a “green card” (in other words, if a student is a permanent resident alien), a student will be considered an “eligible noncitizen” and will be able to get federal student aid if the student meets the other basic eligibility criteria.

*When Making Awards to Individual PhD Students, Please Keep the Following General Information in Mind:*

1. Leaves of Absence (LOA)

Students contemplating leaves of absence should be aware that, for financial purposes, all guarantees of financial support are calculated from the date of initial matriculation. For example, if a graduate program has stated that a student will be supported through the fifth year of graduate study and the student takes a leave of absence for one of those years, the student would forfeit one year of institutional support unless the graduate program has specifically communicated otherwise. PhD students in years 1-6 and Research Assistants in any year who RA for at least one semester (fall or spring) are eligible for Graduate School insurance support while on LOA.

2. Recommended Minimum Stipend Levels

TGS establishes a recommended minimum stipend level each year for the different schools in order to maintain the competitiveness of its graduate awards relative to peer institutions. While departments are free to award stipends that are greater than the recommended minimum (within the constraints of their graduate awards budgets) departments that wish to award stipends that are, as a general rule, lower than the recommended minimum must have approval from the Dean of TGS.

3. Stipend Supplementation

There are several means by which PhD students can supplement their standard departmental stipend award: certain Graduate School Fellowships for both incoming and continuing students, prizes and merit awards, supplementation of external fellowships, supplemental teaching or research training, and other assignments not related to their program of study. More detailed information concerning opportunities and limitations can be found in TGS PhD Stipend Supplementation [policy](#).

4. TGS Competitive Fellowships and Other Awards

TGS offers a number of fellowships and awards available to both PhD and master's students. Please visit our Find Funding [webpage](#) for additional information.

Students may also win prizes and merit awards from outside TGS or from organizations external to Duke University. These types of awards may be accepted in addition to any Graduate School, departmental, or external fellowship stipend support package.

## C. DEPARTMENTAL GRADUATE AWARDS BUDGET PROCESS

Across all departments, graduate awards budgets are funded through a combination of graduate tuition revenues, institutional resources of the home school in which the program faculty reside, external fellowships, sponsored research projects, training grants, and graduate student fellowship endowments. Graduate awards budgets are structured in such a way that financial resources can be managed by controlling the number of incoming students a department is authorized to matriculate. Each year, there is a collaborative review of current year student funding projections for all schools with graduate programs, for the purpose of determining an appropriate incoming class size.

While this general planning process is the same for all departments, the specific methodology used to determine available resources for graduate awards budgets for individual departments and programs will vary by the school in which the program resides.

## D. ANNUAL BUDGET SUBMISSION

Each fall, departments will be asked to submit a budget proposal via the Graduate Student Funding (GSF) tool, for the following year. This budget proposal should list each continuing student, their proposed funding for the following year, and the proposed funding for the number of incoming students the department wishes to matriculate. During the budget process, there is a collaborative review of current year student funding, as reflected in the GSF tool, and comparison of projected commitments to continuing students. Based on the remaining funds available to support an incoming class and an analysis of external support patterns, the schools will authorize a number of students to be matriculated by the department in the coming year. Departments will be notified in writing as to the number of students they are authorized to matriculate and their student awards budget for the upcoming year.

## E. OTHER FUNDS AVAILABLE TO SCHOOLS

### 1. Federal Work-Study

Master students must complete the FAFSA to determine their eligibility for the Federal Work-Study award. These funds may be used to provide 75% of the funding for graduate students who show financial need and who are in teaching or graduate training roles in the department. The remaining 25% of the funding for these students must be distributed from University funds (i.e., the graduate student teaching assistant budget, or other departmental funds). Students must be certified as eligible to receive Federal Work-Study funds by TGS Office of Budgets & Finance.



**IMPORTANT:** *Departments wishing to take advantage of this additional funding source should contact [grad-finaid@duke.edu](mailto:grad-finaid@duke.edu) in TGS Office of Budgets & Finance for assistance in determining their students' eligibility.*

## 2. Recruitment Budgets

PhD departments and programs may receive a recruitment allocation at the same time they receive authorization for an incoming class size. The allocation is determined by multiplying a rate per slot by the number of new students that the department is authorized to matriculate.

Recruitment budgets are appropriated from TGS to each department after incoming class sizes are determined, which generally is at the beginning of the recruitment season. These funds may be reduced or cancelled based on the available resources within the other schools and specific recruitment format changes. Following recruitment season, departments are required to submit a recruitment report to the Dean of TGS, summarizing recruitment initiatives, particularly those relating to recruitment of underrepresented groups, and statistics.

## F. FIRST-YEAR AWARD AND REAPPOINTMENT LETTERS TO PHD STUDENTS

TGS requires that all PhD students, both incoming and those returning for second and subsequent years of graduate study, receive an initial award or reappointment letter clearly specifying the student's financial support for the coming year.

### 1. First-Year PhD Award Letters

The Graduate Admissions Office will generate a Financial Aid Notification or offer of initial award for all first year PhD students with the offer of admission. This offer letter provides the necessary information to an admitted student to decide about matriculating at Duke. The goal of the initial award letter is to communicate to the student the level and type of support the student may expect to receive over the period of his or her graduate career.

### 2. Reappointment Letters

Departments are expected to provide written award letters to students entering their second and later years. Reappointment letters should fully describe the details of student funding and differentiate specifically between fellowship support and assistantship training (teaching and/or research).

*Please keep the following in mind when writing reappointment letters:*

- Reappointment letters should be clear in separating tuition and fee awards from fellowship stipend and TA/RA training support.
- Specific information about how the student's tuition, fees, and health insurance will be distributed, (i.e., directly to the Bursar's Office by TGS or whether the student is responsible for the payment), should be included.
- Amounts allocable for fellowship stipends and amounts allocable for teaching and/or research training should be clearly differentiated.
- Letters should include the date that the student will receive his or her first stipend and the number of months he or she will receive the payment, or a detailed payment schedule.



- Any information concerning specific assignments (i.e. courses, faculty, grants, named fellowships, etc.) should be provided, if known.

## G. STUDENT PAYMENTS THROUGH SISS AND UNIVERSITY PAYROLL

Once decisions about student support have been made, distribution of tuition, fees, fellowship stipends and assistantships must be initiated.

DGSAs (or designees within a department or program) are responsible for initiating data and submitting that data to TGS Office of Budgets & Finance.

Distributions of tuition, fees and health insurance from Duke University fund codes are posted directly to students' Bursar accounts through the GSF tool, which resides in the Duke University Student Information System (SISS). TGS and the SISS Office worked together to create a new structure that combined the best features of the former funding tool and the possibilities of what could be done in PeopleSoft. The Graduate Student Financials (GSF) tool is the result.

The GSF is designed to provide reporting at each important step, giving users in both the Departments and TGS an easy and intuitive tool for tracking student funding. DGSAs (or designees within a department or program) are responsible for entering funding information in the GSF tool and submitting that information to TGS Office of Budgets & Finance for review.

TGS Budgets and Finance Office staff will review and approve submitted data within GSF. It is imperative that distributions be posted in a timely manner to avoid late payment charges on student accounts. Changes to students' funding sources should also be made through the GSF tool.



**IMPORTANT:** The [GSF DGSA User Manual](#) (PDF) is designed to help users understand how to use GSF on a daily basis. A training video is also offered [GSF training video](#) (Recorded June 2020).

Stipend and assistantship distributions are made through University payroll systems. Fellowship stipends generally have no teaching or research training requirements and are distributed through the non-compensatory system near the last day of each month. Assistantship funding for teaching or research is made through the compensatory system and is generated near the 25<sup>th</sup> of each month.

### 1. Teaching Assistantships Training

All graduate departments and programs to support teaching training are encouraged to use the budgeted per-course rate established by Trinity College. The balance of the stipend should be processed as fellowship on the non-compensatory payroll system. This will better ensure consistency of pay rates for similar assignments across the graduate student population. Current Teaching Assistantship rates can be found on the TGS Tuition, Fee, and Stipend [schedule](#).

## 2. Research Assistantships Training

Stipend support for PhD student research training must be processed through the compensatory system. This, coupled with tuition remission and fringe benefits, must reflect appropriate support levels for research performed on the research grant or institutional research project. Student stipend support must be charged to each funding source in proportion to the level of effort expended. All iForms concerning changes in support for RAs will be routed through TGS Office of Budgets & Finance to ensure consistency in funding. More information on RA support and tuition remission can be found in the Tuition Remission [policy](#) on TGS website.

## 3. Tax Liability

Scholarships and fellowships are considered to be income under the Tax Reform Act of 1986. Students may exclude from this income the amount of the award paid for tuition and course-required fees, books, supplies and equipment. While students must report fellowship stipend distributions as income, there are no withholding or reporting requirements for the University.

- No taxes will be withheld from fellowship stipend distributions unless the student requests tax withholding.
- If a student requests tax withholding, fellowship stipends will be reported by the University to the IRS using a 1099-MISC form.
- If no withholding of taxes is requested, the student will receive a courtesy letter showing the total amount of fellowship stipends distributed to the student for the calendar year.

Research or teaching stipends, however, are subject to federal and state income taxation, even if the training is a requirement for the degree. Work-Study funds for research or teaching training are taxable as well.

- Students receiving this financial support are required to complete W-4 tax forms, and federal and state income taxes will be withheld.
- Registered students are not required to pay FICA (i.e., Social Security and Medicare) taxes nor does the University contribute the employer share.
- In order to remain exempt from payment of FICA taxes, students must remain registered for all semesters in which they are receiving compensatory stipends.



**IMPORTANT:** [Internal Revenue Service \(IRS\) Publication 970](#) provides specific information about tax deductions and credits available to graduate students. Faculty and staff may not provide tax advice to students. Students are encouraged to visit the [IRS](#) website or a tax professional for tax advice.

## 4. Placing Students on University Systems

Departments are responsible for initiating forms for fellowship stipends and assistantships. To initiate distributions of fellowship stipends, the department must complete a non-compensatory form for each student. These forms should be transmitted to the Corporate Payroll Office by the published deadlines in which the transaction is to

take place. International students must also complete an electronic Foreign National Form (FNF), which emailed to them by the Duke@Work system after the non-compensatory hire is initiated.



**IMPORTANT:** *Departments that want to make non-compensatory stipend distributions against any fund codes other than the standard departmental graduate awards funds (168-xxxx) must submit documentation (i.e. fellowship award or reappointment letters) to clarify the funding associated with the distribution.*

To initiate teaching and research assistantship distributions in the compensatory system, the department must complete iForms and an I-9 form for each student. Students must also submit W-4 forms for mandatory tax withholding.

One-time fellowship distributions may be made through the non-compensatory system with the appropriate paperwork. One-time distributions may also be made through the compensatory system by submitting a Supplemental Pay form via iForms.



**IMPORTANT:** *While non-compensatory forms include a place to indicate the beginning and end dates for distribution, forms used for the compensatory system do not. This means students who are teaching or research assistants during the academic year who are not receiving summer support must be entered at \$0 rate for the summer months. To enter a student at \$0 rate for the summer, departments must submit a Rate and Schedule Change iForm. When a student graduates or otherwise discontinues enrollment, a Termination iForm must be submitted to the Corporate Payroll Office to remove the student from the system entirely.*

Note that additional information concerning distribution policy and procedure, forms and schedules, training opportunities, contact information, etc., for both the non-compensatory and the compensatory payroll, can be found on the [Corporate Payroll Services](#) website.

## 5. TGS Monitoring Funding Expenses

DGSAs are expected to monitor graduate student funding expenses throughout the year to ensure that students are receiving financial support accurately and from the correct funding source. Actual monthly distribution detail is loaded into the GSF in order to facilitate this monitoring and review process. Note, however, any manual adjustments made during the year to payroll may require departmental reconciliation using SAP payroll data.

As stated earlier, TGS relies on accurate information from departments, regarding how students are being funded, for reporting and analysis. DGSAs should be diligent in ensuring that students are supported in accordance with departmental intentions.



**IMPORTANT:** *If you find that payroll expenses have been charged to an incorrect cost center, you must submit the appropriate paperwork to correct the error. **Payroll errors that cannot be corrected in time for year-end close may result in your department having fewer resources available with which to support students.***

## H. GRADUATE SCHOOL FELLOWSHIPS AND AWARDS

TGS provides fellowships for incoming and continuing students, as well as a number of miscellaneous awards to support academic travel and dissertation research. As a DGS, you are responsible for:

- distributing fellowship announcements to current students,
- setting up a mechanism within your department for selecting the department's nominees,
- writing letters of nomination to the Dean for those selected, and
- ensuring your departments nominees have submitted completed application in the fellowship application online platform.

The departmental recommendations have proven to be critical to the success of a student's application, both for incoming and continuing fellowships. You should keep in mind that the selection committee is composed of a cross-section of scholars. It is very unlikely that more than one person on the committee will be familiar with the student's area of interest. Therefore, the recommendations should be specific about the strengths of the applicant and should describe why you think the student will succeed in his/her chosen field and how the applicant fits with the research agenda of the department.



**Things to Note:** *Full funding Graduate School fellowships that provide tuition, stipend, and fee support may not be held in conjunction with other funding – either compensatory or non-compensatory, without prior approval from TGS.*

#### 1. Competitive Fellowships for Incoming PhD Students

Competitive fellowships for incoming PhD students are awarded during the admission process in order to recruit the best and brightest candidates for admission to our Graduate School. TGS will request nominations for these fellowships in January after all priority applications have been received and processed by the Office of Graduate Admissions.

Nominations are due in late January, and decisions will be communicated to candidates for admission and to departments in late February to early March.

Nominee application packages are generally reviewed by a subcommittee of the Executive Committee of the Graduate Faculty (ECGF), the Dean of TGS, and/or the Dean's delegates. The Graduate Admissions Office will notify awardees of the fellowship award, either with or subsequent to, the offer of admission.

The call for nominations will include specific instructions for submitting nominations to TGS. However, requirements and stipulations common to all or most fellowships are listed below:

- Directors of Graduate Studies should submit with each application a completed "Fellowship Nomination Form" indicating for which Graduate School Fellowship the candidate is being nominated and the candidate's ranking among the department's nominees.
- The department must also submit a letter supporting each applicant being nominated for a fellowship that requires a letter
- Students must be eligible for admission to the PhD program in TGS. We strongly recommend, although do not require, that fellowship nominees be offered admission prior to nomination. We recognize that due to the timing of evaluations and campus visits, admission decisions are not always known at the time fellowship

nominations are due. We expect, however, that departments will not nominate candidates who are unlikely to be offered admission or departmental awards.

- All fellows must register as full-time students throughout the tenure of the fellowship and must maintain satisfactory progress toward their degree.
- Graduate School fellowships are provided to allow students ample time to focus on their PhD program requirements, not departmental training requirements, and the student's time must be protected for such activity.

## 2. Non-Competitive Fellowships for Incoming PhD Students

Most first and second year PhD students in Trinity College, School of Nursing and Sanford School of Public Policy are eligible to receive a non-competitive summer research fellowship. This fellowship award, provided only to students who have no other source of summer support, will fully cover the summer tuition and health fee and will provide a stipend to be paid in three equal installments during the summer. This award, which carries no teaching or research requirements, is contingent upon students remaining in good academic standing.



**Things to Note:** For information on specific fellowships, application criteria, and submission requirements, please visit our [Find Funding webpage](#), where you can narrow the list using a number of filters such as student status, funding source, and academic division.

## 3. Competitive Fellowships for Continuing Students

TGS offers a number of competitive fellowships for continuing students as well. In general, these fellowships are awarded to provide students with additional financial support, provide students in the Humanities and Social Sciences with summer research funding, and provide departments with additional funding to supplement their graduate awards budgets.

A call for nominations will be distributed by TGS in the fall with nominations due to TGS for the following academic year or summer.

The call for nominations will include specific instructions for submitting nominations to TGS. However, requirements and stipulations common to all or most fellowships are listed below:

- In general, students must have completed all degree requirements, and the preliminary exam, for consideration for a competitive Graduate School fellowship for continuing students (*see individual award announcements for exceptions to this eligibility requirement*).
- Students must register for continuation for all semesters during which they receive a fellowship stipend.
- Most fellowships will provide a scholarship to cover tuition, mandatory fees, in addition to the monthly stipend associated with the fellowship.

- For most academic year fellowships (excluding Summer Research Fellowships) TGS will also pay for one full year of medical insurance at the individual level, should the awardee choose to enroll in the Duke Student Medical Insurance Plan.
- Academic year stipends will generally be paid in equal monthly installments.
- Other than the Bass Instructional Fellowship Program, Graduate School Internships and Library Internships, no teaching or research is required of any Graduate School fellowship, nor may a student engage in any teaching or research assistantship during the term of their academic year fellowship. Graduate School fellowships are provided to allow students ample time to research and complete their dissertation and PhD program, and the student's time must be protected for such activity.



**IMPORTANT:** *No other external or internal fellowship may be held in conjunction with a Graduate School academic year full funding fellowship, except by the express written permission of the Dean of TGS.*

If a student wins both an external fellowship and a Graduate School fellowship, the student will be expected to accept the external fellowship. TGS will supplement the external fellowship up to the amount of TGS fellowship stipend, and will cover tuition, fees and health insurance to the extent that those are not provided by the external fellowship. Fellowships are awarded only for the specific term under consideration. Deferrals are generally not permitted.

A committee comprised of members from the Executive Committee of the Graduate Faculty (ECGF) evaluates and selects all applicants.

TGS Office of Budgets & Finance will notify departments and the students in approximately January for summer fellowships and February for academic year fellowships.

## I. PHD STUDENT FRINGE BENEFIT RATE

The fringe benefit rate for graduate student compensation was implemented to attribute the cost of health insurance to the source of students' compensatory stipend. Sharing the total cost of health insurance through the PhD student fringe benefit charge will allow a greater number of students to receive the health insurance payment as part of their stipend support package, thus making Duke's support packages more competitive.

The fringe benefit rate has been expanded to incorporate health and recreation fees in order to simplify the accounting for those two components of the student support package. Additional information on fringe benefit rates can be found on the Duke Financial Services [website](#).

### 1. Rate Determination

This rate is assessed on all PhD students' compensatory funding, (i.e. students receiving biweekly or monthly funding distributions). The fringe rate expense will post to account code 610700. Non-compensatory or fellowship stipends are not charged fringe benefits.



**Things to Note:** *Find PhD current fringe benefit rates at [Tuition, Fee, and Stipend Schedule](#) on TGS website.*

## 2. Enrollment Criteria

The PhD student fringe benefit rate will only be applied if the student is enrolled. If a research, graduate, or teaching assistant is not registered, both the student and the fund providing the student's funding will be charged FICA. The student will be charged at the rate of 7.65 percent which will be deducted from their stipend, and the department or grant (if allowable) at a higher fringe benefit rate of 7.7 percent. Once the student enrolls the fringe benefit rate will revert from 7.7 percent (FICA) to the current fringe benefit rate for PhD students.

## 3. Research Assistants

PhD students who are supported on institutional research grants or projects must be funded using G/L account 601200 and must have a position within the graduate and professional student personnel sub area (0006). The fringe benefit rate and tuition remission rate will be charged against this compensation and will need to be distributed by the grant or project.

## 4. Work-Study

Fringe benefits are not an allowable charge on the Federal Work-Study fund code. In this case the fringe benefit expense charged to the designated work-study code will be paid by TGS.

## J. TGS BUDGETS AND FINANCE CALENDAR

The following represents a general calendar of financial events that typically occur throughout an academic year. Note that this is not intended to be a comprehensive list but simply a guideline to assist you in planning your annual activities. *\*from The Graduate School*

### SEPTEMBER

- Deadline for submission of student iForms for the fall term
- PhD and master's scholarships posting continued\*
- GSF reviewed, updated and/or verified to reflect actual funding in preparation for fall variance projections to Provost
- Call for Continuing Student Fellowship nominations distributed\*

### OCTOBER

- Health insurance payments for eligible students posted to student accounts\*
- Budget instructions for next academic year distributed to departments\*
- Departments prepare graduate awards budget request
- Fall Variance report due to Provost using updated GSF data for year-end projections
- Departmental budget meetings
- Continuing Student Fellowship nominations due to Graduate School

### NOVEMBER

- Departments submit graduate student award budget proposals to Graduate School
- Budgets & Finance department review of graduate awards budget submissions
- Payment of health insurance waiver incentive

### DECEMBER

- GSF reviewed, updated and/or verified by DGSAs to reflect actual funding in preparation for spring variance projections to Provost.
- Approved number of incoming students communicated to departments

### JANUARY

- Deadline for submission of student iForms for the spring term
- Spring Variance report due to Provost using updated GSF data for year-end projections.
- Graduate Awards Budget finalized\*
- Graduate School tuition and fee rate proposal due to Provost\*
- Graduate School Budget due to Provost\*



- Competitive Summer Research Fellowships announced\*

## FEBRUARY

- Graduate School budget reviewed with Provost\*
- Registration for summer term begins
- Continuing Student Fellowship Awards announced

## APRIL

- Summer bills generated;
- Registration for fall term begins
- Final Graduate Award Allocation letters distributed to departments\*

## MAY

- Summer bills due
- Summer scholarships and tuition remission posted\*
- Incoming students are uploaded to the GSF
- Departments asked to review upcoming year GSF and graduate student payroll and update as necessary in preparation for fall/spring scholarship postings

## JUNE

- Deadline for submission of student iForms for the summer term
- Departments asked to review current year GSF and graduate student distributions and update as necessary in preparation for year end
- Fall bills generated
- Graduate School reconciles actual graduate awards expenditures preparation for year-end\*

## JULY

- Fiscal year end close

## AUGUST

- Year-end report due to Provost\*
- PhD and master's scholarships and tuition remission posted to student Bursar accounts\*