February 18, 2026

To Whom it May Concern

Subject: FY2027 Tuition Remission Rates – University of Illinois Urbana-Champaign

In order to recover the cost of graduate education from sponsors, tuition remission is charged to sponsored projects that fund graduate assistantships. Tuition remission is considered a direct cost of sponsored projects and is allowable under federal cost principles. These direct costs are not included in the modified total direct costs (MTDC) to which F&A charges are applied.

This campus has elected to follow an accepted rate methodology which assesses using an average rate basis calculated as: "Graduate Assistant (GA) Students Tuition Waived" divided by "Salaries (Stipends) of GA Students Receiving Tuition Waivers" to calculate the tuition remission rate. The rate calculations are prepared based on federal regulation "CFR Title 2 – Grants and Agreements – Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance).

Tuition remission is assessed to projects by multiplying "the tuition remission rate" times "the salaries and wages of graduate assistants paid on sponsored projects." The resulting amount is charged as a direct cost to sponsored projects.

The tuition remission rate has been calculated using various scenarios as outlined in the chart on page two of this communication. Based on these rate calculations, the University has elected to charge the following tuition remission rates for FY2027:

Function	Rate
Instruction	64%
Organized Research	64%
Other Sponsored Activities	60%

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University of Illinois at Urbana-Champaign
Tuition Remission Rates
Fiscal Year FY2027 (Based on FY2025)

Tuition Remission Rates	Sponsored Projects / Research Function	Sponsored Projects / Instruction Function	Sponsored Projects / Other Sponsored Activities Function
Actual Tuition Waiver (Base + Non Resident)			
Waived Tuition	74,411,703	251,946	1,299,909
Divided By: Assistant Salaries (Stipends)	57,084,696	199,014	1,185,341
Tuition Remission Rate	130%	127%	110%
Tuition Waiver 2nd Year In State			
Waived Tuition	43,914,837	143,537	751,503
Divided By: Assistant Salaries (Stipends)	57,084,696	199,014	1,185,341
Tuition Remission Rate	77%	72%	63%
In State Tuition Waiver (Base)			
Waived Tuition	40,718,175	135,529	706,047
Divided By: Assistant Salaries (Stipends)	57,084,696	199,014	1,185,341
Tuition Remission Rate	71%	68%	60%

Sincerely,

Shelly Benson

Shelly Benson, Senior Director
System Government Costing

cc: Sharee Daneen Robinson, Executive Associate VC for Research and Innovation
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