

## THE GRADUATE SCHOOL

### GA Stipend Redistribution and GSSP Charges Allocation Procedure

#### PURPOSE:

To ensure GSSP tuition and health insurance benefits are charged in accordance with the GSSP Funding Chart consistently.

#### DEFINITIONS:

1. GA Stipend Redistribution: GA Stipend redistribution is a change in the Project ID(s) where the GA stipend/salary is charged.
2. GSSP Funding Chart: The [GSSP funding chart](#) establishes the funding structure for GSSP tuition and health insurance benefits based on the GA stipend fund source.
3. DGP/GSC: Director of Graduate Programs, Graduate Services Coordinator.

#### BACKGROUND:

GA stipends are charged to a Project ID during the GA hiring process that establishes the stipend funding source for the duration of the contract. The Project ID where the GA stipend is charged determines where the funding source for GSSP tuition and health insurance. [Appendix A GSSP funding structure](#) provides the details of how the GA stipend funding source determines if the GSSP benefits will be posted to the Project ID(s) where GA stipend is charged (College) or to the Graduate School GSSP Project IDs (Slot).

The Graduate School processes a journal voucher to fund the GSSP benefits placed on student's accounts after the Census date each semester. This process places the charges for the GSSP benefits on the designated Project ID based on the stipend funding source and in accordance with the GSSP funding structure.

In most cases, the same Project ID is used to pay a GA's stipend during the entire term of the GA contract. However, circumstances can arise where departments need to change the initial GA stipend Project ID after the posting of the journal voucher. The department changes the GA funding through a salary redistribution. This redistribution can potentially impact where the GSSP tuition and health insurance benefits should be charged. Such charges are pro-rated if the effective date of the salary redistribution is dated after the beginning of the semester.

#### PROCEDURE:

The following three scenarios demonstrate the impact of Salary Redistribution on GSSP charges and the needed actions:

1. Department redistributes the stipend fund from Ledger 2 state-funded Project to another Ledger 2 state funded project or like funded Project ID:
  - a. GSSP Impact – No change is needed in the GSSP benefits fund source as Graduate School GSSP Project ID (Slot) will continue to support the GSSP costs. All state funded GA stipends will receive centrally funded GSSP benefits.

2. Department redistributes the stipend fund from one Ledger 5 Project to another Ledger 5 project:

- a. GSSP Impact – GSSP costs posted to the original Ledger 5 Project ID (instate tuition, 25% of Tuition Remission, and health insurance) should be moved to the new Ledger 5 Project ID.
- b. Departments should process a journal voucher to move GSSP charges posted on the original Ledger 5 Project ID to the new Ledger 5 project ID after the GA salary redistribution is processed.

See **Appendix B** that demonstrates this salary redistribution scenario, impact on GSSP cost allocation and needed actions by departments to address salary redistribution.

3. Department redistributes the GA stipend fund source from a Ledger 2 state funded source (Project ID 2-00000 to 2-49999) to a Ledger 5 Contract & Grant Project ID (5-xxxxx) after the census date:

- a. GSSP Impact – GSSP costs (instate tuition, 25% of tuition remission, and health insurance benefits) originally charged on the Grad School GSSP Project ID (Slot) should be transferred to the Ledger 5 Project ID in accordance with the GSSP funding structure.
- b. Department should complete **[the Graduate School GSSP Charges JV Request form](#)** to move the GSSP charges from Graduate School GSSP Project ID to the Ledger 5 Project ID. The form is hyperlinked here and can be located at Graduate School forms page - <https://grad.ncsu.edu/faculty-and-staff/forms/graduate-school-forms/>

**Please note only Graduate School can process journal voucher to move GSSP costs to and from Graduate School Project ID's to other Project ID's.**

- c. The GSSP Manager will review the GSSP JV Charges Request form submitted by the department to evaluate if a GSSP funding change should be initiated. The GSSP manager will:
  - i. Contact the person who submitted the form regarding the results of the review and if a journal voucher will be processed to reallocate the GSSP tuition and/or the health insurance costs, associated Project ID's and amounts.
  - ii. Initiate a journal voucher to transfer the GSSP charges to appropriate Project ID's based on the salary redistribution, as needed. The GSSP Manager will also update the Grad Support system to reflect the changed funding.

See **Appendix C** that demonstrates this salary redistribution scenario, impact on GSSP cost allocation and needed actions by departments to address salary redistribution.

Please contact GSSP Manager at [gradschool-gssp@ncsu.edu](mailto:gradschool-gssp@ncsu.edu) for any questions regarding GA salary redistribution and GSSP cost allocation.

## APPENDIX A

# Funding Structure

## Graduate Student Support Plan

Stipend Source	Funding Source Descr	Health Insurance (GSHI)	In-State Tuition (ISTA)	Tuition Remission (TR or OSTA)
2-00000 - 2-49999	State Academic Affairs - Class 212 (Ledger 2-Project <=249999)	Slot	Slot	Slot
2-00000 - 2-49999	Distance Education - Class 215 (Ledger 2)	Slot	Slot	Slot
2-00000 - 2-49999	Pass Thru Tfr Funding - Class 216 (Ledger 2)	Slot	Slot	Slot
2-50000 - 2-99999	F&A Overhead Receipts - Ledger 2-Project > 249999	College	College	Cost Share
3-00000 - 3-49999	Appropriated Receipts - Class 23376 (Ledger 3)	College	College	Cost Share
3-00000 - 3-49999	Premium Tuition - Class 23379 (Ledger 3)	College	College	Cost Share
3-50000 - 3-99999	Ed Tech Fee - Class 39 ** (Ledger 3)	Slot	Slot	Slot
3-50000 - 3-99999	Auxilliary Enterprises - Unrestricted Trust Funds Not Class 39 (Ledger 3-Project > 349999)	College	College	Cost Share
4-XXX01 - 4-XXX49 Fund = 16031	Federal (Ledger 4-Project < 4-XXX50)	College	College	Cost Share
4-XXX50 Fund = 16031	State Appropriations - Agricultural Research Class 4162/4172 (Ledger 4)	College	Slot	Slot
4-XXX51 - 4-XXX99 Fund = 16031	Miscellaneous Receipts - (Ledger 4-Project > 4-XXX50)	College	College	Cost Share
4-XXX01 - 4-XXX49 Fund = 16032	Federal (Ledger 4-Project < 4-XXX50)	College	College	Cost Share
4-XXX50 Fund = 16032	State Appropriations - Cooperative Extension Class 4262 (Ledger 4)	College	College	Cost Share
4-XXX51 - 4-XXX99 Fund = 16032	Miscellaneous Receipts - (Ledger 4-Project > 4-XXX50)	College	College	Cost Share
5-XXXXX	Contracts & Grants - Ledger 5	College	College	Cost Share
6-XXXXX	Unassigned Foundations - Ledger 6	College	College	Cost Share
7-XXXXX	Restricted Trust Funds - Ledger 7	College	College	Cost Share
9-XXXXX	Agency Account - Ledger 9	College	College	Cost Share

### Key

Slot: Expense for benefit charged to Graduate School project.

College: Expense for benefit charged directly to the source of the student's stipend.

Cost Share: 25% of total tuition remission (Tuition Remission Match (TR Match) is charged directly to the source of the student's stipend ("College"). 75% of total tuition remission (TR) charged to Graduate School project ("Slot").

Tuition Remission (TR) or Out-of-State Tuition Award (OSTA): Difference between the in-state tuition rate and the out-of-state tuition rate. In other words, the out-of-state portion of tuition.

Note: Primary fellowships take priority over concurrent graduate assistantships when determining the funding source that will dictate "who pays" applicable GSSP benefits.

## APPENDIX B: SALARY REDISTRIBUTION – LIKE FUNDING SOURCE FOR GSSP

### Funding Structure Graduate Student Support Plan

Stipend Source	Funding Source Descr	Health Insurance (GSHI)	In-State Tuition (ISTA)	Tuition Remission (TR or OSTA)
2-00000 - 2-49999	State Academic Affairs - Class 212 (Ledger 2-Project <=249999)	Slot	Slot	Slot
2-00000 - 2-49999	Distance Education - Class 215 (Ledger 2)	Slot	Slot	Slot
2-00000 - 2-49999	Pass Thru Tfr Funding - Class 216 (Ledger 2)	Slot	Slot	Slot
2-50000 - 2-99999	F&A Overhead Receipts - Ledger 2-Project > 249999	College	College	Cost Share
3-00000 - 3-49999	Appropriated Receipts - Class 23376 (Ledger 3)	College	College	Cost Share
3-00000 - 3-49999	Premium Tuition - Class 23379 (Ledger 3)	College	College	Cost Share
3-50000 - 3-99999	Ed Tech Fee - Class 39 ** (Ledger 3)	Slot	Slot	Slot
3-50000 - 3-99999	Auxilliary Enterprises - Unrestricted Trust Funds Not Class 39 (Ledger 3-Project > 349999)	College	College	Cost Share
4-XXX01 - 4-XXX49 Fund = 16031	Federal (Ledger 4-Project < 4-XXX50)	College	College	Cost Share
4-XXX50 Fund = 16031	State Appropriations - Agricultural Research Class 4162/4172 (Ledger 4)	College	Slot	Slot
4-XXX51 - 4-XXX99 Fund = 16031	Miscellaneous Receipts - (Ledger 4-Project > 4-XXX50)	College	College	Cost Share
4-XXX01 - 4-XXX49 Fund = 16032	Federal (Ledger 4-Project < 4-XXX50)	College	College	Cost Share
4-XXX50 Fund = 16032	State Appropriations - Cooperative Extension Class 4262 (Ledger 4)	College	College	Cost Share
4-XXX51 - 4-XXX99 Fund = 16032	Miscellaneous Receipts - (Ledger 4-Project > 4-XXX50)	College	College	Cost Share
5-XXXXX	Contracts & Grants - Ledger 5	College	College	Cost Share
6-XXXXX	Unassigned Foundations - Ledger 6	College	College	Cost Share
7-XXXXX	Restricted Trust Funds - Ledger 7	College	College	Cost Share
9-XXXXX	Agency Account - Ledger 9	College	College	Cost Share

GA Salary moved from one 5X Project ID to another 5X Project ID:

- *No Impact on GSSP Slot/College funding*
- *Dept. should JV Instate Tuition, GSHI and Tuition Remission (25%) from original 5X Project ID to new 5X Project ID.*

#### Key

Slot: Expense for benefit charged to Graduate School project.

College: Expense for benefit charged directly to the source of the student's stipend.

Cost Share: 25% of total tuition remission (Tuition Remission Match (TR Match) is charged directly to the source of the student's stipend ("College"). 75% of total tuition remission (TR) charged to Graduate School project ("Slot").

Tuition Remission (TR) or Out-of-State Tuition: Difference between the in-state tuition rate and the out-of-state tuition rate. In other words, the out-of-state portion of tuition.

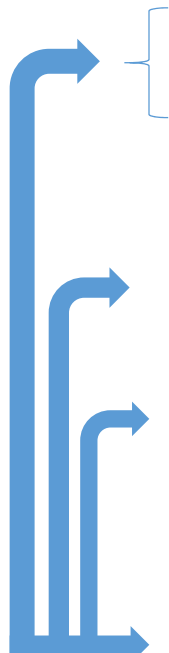
Award (OSTA):

Note: Primary fellowships take priority over concurrent graduate assistantships when determining the funding source that will dictate "who pays" applicable GSSP benefits.

# APPENDIX C: SALARY REDISTRIBUTION - UNLIKE GSSP FUNDING SOURCE

## Funding Structure Graduate Student Support Plan

[go.ncsu.edu/gssp-funding](http://go.ncsu.edu/gssp-funding)



Stipend Source	Funding Source Descr	Health Insurance (GSHI)	In-State Tuition (ISTA)	Tuition Remission (TR or OSTA)
2-00000 - 2-49999	State Academic Affairs - Class 212 (Ledger 2-Project <=249999)	Slot	Slot	Slot
2-00000 - 2-49999	Distance Education - Class 215 (Ledger 2)	Slot	Slot	Slot
2-00000 - 2-49999	Pass Thru Tfr Funding - Class 216 (Ledger 2)	Slot	Slot	Slot
2-50000 - 2-99999	F&A Overhead Receipts - Ledger 2-Project > 249999	College	College	Cost Share
3-00000 - 3-49999	Appropriated Receipts - Class 23376 (Ledger 3)	College	College	Cost Share
3-00000 - 3-49999	Premium Tuition - Class 23379 (Ledger 3)	College	College	Cost Share
3-50000 - 3-99999	Ed Tech Fee - Class 39 ** (Ledger 3)	Slot	Slot	Slot
3-50000 - 3-99999	Auxiliary Enterprises - Unrestricted Trust Funds Not Class 39 (Ledger 3-Project > 349999)	College	College	Cost Share
4-XXX01 - 4-XXX49 Fund = 16031	Federal (Ledger 4-Project < 4-XXX50)	College	College	Cost Share
4-XXX50 Fund = 16031	State Appropriations - Agricultural Research Class 4162/4172 (Ledger 4)	College	Slot	Slot
4-XXX51 - 4-XXX99 Fund = 16031	Miscellaneous Receipts - (Ledger 4-Project > 4-XXX50)	College	College	Cost Share
4-XXX01 - 4-XXX49 Fund = 16032	Federal (Ledger 4-Project < 4-XXX50)	College	College	Cost Share
4-XXX50 Fund = 16032	State Appropriations - Cooperative Extension Class 4262 (Ledger 4)	College	College	Cost Share
4-XXX51 - 4-XXX99 Fund = 16032	Miscellaneous Receipts - (Ledger 4-Project > 4-XXX50)	College	College	Cost Share
5-XXXXX	Contracts & Grants - Ledger 5	College	College	Cost Share
6-XXXXX	Unassigned Foundations - Ledger 6	College	College	Cost Share
7-XXXXX	Restricted Trust Funds - Ledger 7	College	College	Cost Share
9-XXXXX	Agency Account - Ledger 9	College	College	Cost Share

**Key**

Slot: Expense for benefit charged to Graduate School project.

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Cost Share: 25% of total tuition remission (Tuition Remission Match (TR Match) is charged directly to the source of the student's stipend ("College"). 75% of total tuition remission (TR) charged to Graduate School project ("Slot").

Tuition Remission (TR) or Out-of-State Tuition Award (OSTA): Difference between the in-state tuition rate and the out-of-state tuition rate. In other words, the out-of-state portion of tuition.

Note: Primary fellowships take priority over concurrent graduate assistantships when determining the funding source that will dictate "who pays" applicable GSSP benefits.

GA Salary moved from one 5X Project ID to a 2X (state funded) Project ID:

- *GSSP Charges should be moved from the 5X Project ID to Graduate School GSSP Project ID's*
- *Depending on effective date of change, may need to prorate the charges*
- *Dept. should complete the Graduate School GSSP JV Request form (<https://grad.ncsu.edu/faculty-and-staff/forms/graduate-school-forms/>)*
- *Graduate School will process JV to move GSSP charges*
- *Contact the GSSP Manager for any questions.*