## Board of Trustees of the Nebraska State Colleges

Meeting Date**: November 12, 2026**

Agenda Item: **5.1**

**ITEMS FOR DISCUSSION AND ACTION:**

Committee: **Chancellor Informational Items**

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Information Only: **Tuition Remission Report**

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In accordance with the Board's Tuition Remissions Policy 3400, the Colleges have provided a summary of the remission funds awarded by category. Remissions are permitted by the State, allowing the NSCS to collect either no tuition or reduced tuition from students meeting specific criteria that are approved by the Board. The categories approved by the Board are spelled out in Board Policy 3400. The first attachment contains the historical tuition remissions as a percentage of gross tuition.

Starting in 2019-20, a remission bank was created to allow institutions the capacity to draw upon unused remissions from the previous four (4) years. The bank has a rolling average for the past four (4) years. The remission banks reflect the four (4) year average amount the Colleges are over or under the established 22% limits. The second attachment shows the current year tuition remission amounts over or under the 22% limit.

The third attachment is a summary by category of tuition remission awards for the entire System, by college, comparing FY2024-25 to FY2025-26. At the bottom of the Tuition Remission Summary there is a section titled "State Mandated Waivers". In April of 2024, a change was made to Policy 3400 that removed the state-mandated waivers from the 22% cap placed on waivers.

A revision to Policy 3400 was approved by the Board in September 2019, to allow the Colleges greater flexibility in allocating the tuition remissions, beginning with AY2019-20. The revisions also noted that beginning in AY2019 20 total remissions for all categories/programs generally shall not exceed twenty-two percent (22%) of the College's four (4) year average gross tuition, unless an exception is approved by the Chancellor

Informational Item.

**ATTACHMENTS:**

- Historical Tuition Remission as a Percentage of Gross Tuition.pdf
- Tuition Remission (Over) Under Including Bank.pdf
- Tuition Remission Summary.pdf

**NEBRASKA STATE COLLEGE SYSTEM**

**TUITION REMISSIONS AS A PERCENTAGE OF GROSS TUITION**

| Academic Year | CSC | | PSC | | WSC | |
|---|---|---|---|---|---|---|
| | Percentage | Amount | Percentage | Amount | Percentage | Amount |
| 2019-20 | 24.5% | $ 2,930,171 | 22.9% | $ 2,164,051 | 21.5% | $ 3,849,352 |
| 2020-21 | 21.6% | $ 2,566,274 | 22.1% | $ 2,069,347 | 20.5% | $ 3,936,024 |
| 2021-22 | 21.4% | $ 2,583,429 | 23.8% | $ 2,010,963 | 21.6% | $ 4,176,887 |
| 2022-23 | 22.3% | $ 2,688,340 | 20.3% | $ 1,634,888 | 22.5% | $ 4,289,429 |
| 2023-24 | 22.0% | $ 2,686,303 | 18.3% | $ 1,419,217 | 21.4% | $ 4,182,322 |
| 2024-25 | 19.8% | $ 2,320,460 | 21.6% | $ 1,603,394 | 19.5% | $ 3,901,489 |
| 2025-26 | 20.1% | $ 2,227,047 | 23.4% | $ 1,607,045 | 22.7% | $ 4,594,789 |

## Tuition Remission Amounts (Over)/Under the 22% Limit When Including Tuition Remission Bank

### CSC (Over)/Under 22% Remissions and Remission Bank

| Academic Year | FY26 (Over)/Under 22% Remissions | Previous 4-Year Average Bank | (Over)/Under with Tuition Bank |
|---|---|---|---|
| 2021-22 | $74,547 | ($83,036) | ($8,489) |
| 2022-23 | ($32,768) | ($86,634) | ($119,402) |
| 2023-24 | ($5,607) | ($109,599) | ($115,206) |
| 2024-25 | $259,687 | ($62,481) | $197,206 |
| 2025-26 | $213,249 | ($11,472) | $201,777 |

### PSC (Over)/Under 22% Remissions and Remission Bank

| Academic Year | FY26 (Over)/Under 22% Remissions | Previous 4-Year Average Bank | (Over)/Under with Tuition Bank |
|---|---|---|---|
| 2021-22 | ($150,102) | $148,775 | ($1,327) |
| 2022-23 | $137,072 | $56,545 | $193,617 |
| 2023-24 | $289,140 | $77,466 | $366,605 |
| 2024-25 | $31,948 | $190,038 | $221,986 |
| 2025-26 | ($99,318) | $195,220 | $95,902 |

### WSC (Over)/Under 22% Remissions and Remission Bank

| Academic Year | FY26 (Over)/Under 22% Remissions | Previous 4-Year Average Bank | (Over)/Under with Tuition Bank |
|---|---|---|---|
| 2021-22 | $86,350 | $200,413 | $286,763 |
| 2022-23 | ($89,121) | $243,026 | $153,905 |
| 2023-24 | $118,888 | $250,213 | $369,101 |
| 2024-25 | $489,339 | $319,072 | $808,411 |
| 2025-26 | ($147,022) | $404,545 | $257,523 |

**TUITION REMISSION SUMMARY**

| | CHADRON STATE COLLEGE | | | | PERU STATE COLLEGE | | | | WAYNE STATE COLLEGE | | | | TOTAL NSCS | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | FY 2024-25 | | FY 2025-26 | | FY 2024-25 | | FY 2025-26 | | FY 2024-25 | | FY 2025-26 | | FY 2024-25 | | FY 2025-26 | |
| | Number Awarded | Dollar Value Awarded | Number Awarded | Dollar Value Awarded | Number Awarded | Dollar Value Awarded | Number Awarded | Dollar Value Awarded | Number Awarded | Dollar Value Awarded | Number Awarded | Dollar Value Awarded | Number Awarded | Dollar Value Awarded | Number Awarded | Dollar Value Awarded |
| **SYSTEM REMISSION PROGRAMS** | | | | | | | | | | | | | | | | |
| Board of Trustees' Scholarships | 52 | 294,392 | 51 | 297,903 | 25 | 149,744 | 31 | 196,550 | 66 | 329,467 | 68 | 352,040 | 143 | 773,603 | 150 | 846,493 |
| Employee Tuition Waivers | 17 | 22,533 | 14 | 16,994 | 6 | 8,189 | 10 | 14,560 | 32 | 44,849 | 47 | 48,083 | 55 | 75,571 | 71 | 79,637 |
| Immediate Family Tuition Remission | 18 | 49,573 | 29 | 71,556 | 7 | 15,496 | 3 | 4,464 | 48 | 136,244 | 53 | 142,828 | 73 | 201,313 | 85 | 218,848 |
| Cooperative Schools Waivers | 20 | 52,430 | 15 | 36,847 | 9 | 22,246 | 3 | 9,186 | 66 | 177,251 | 69 | 189,684 | 95 | 251,927 | 87 | 235,717 |
| Clinical Practice Supervision Waivers | - | - | - | - | - | - | - | - | - | - | 1 | 757 | - | - | 1 | 757 |
| PHEAST Waivers | - | - | - | - | 1 | 2,548 | - | - | - | - | - | - | 1 | 2,548 | - | - |
| RHOP Waivers | 20 | 85,334 | 30 | 105,460 | 20 | 114,660 | 21 | 111,853 | 4 | 16,423 | 10 | 40,507 | 44 | 216,417 | 61 | 257,820 |
| Wildcat Guarantee | - | - | - | - | - | - | - | - | 63 | 133,613 | 75 | 166,625 | 63 | 133,613 | 75 | 166,625 |
| State College TW Guarantee | 16 | 12,457 | 22 | 23,252 | 1 | 2,170 | 1 | 1,123 | - | - | - | - | 17 | 14,627 | 23 | 24,375 |
| NSCS Multi-Activity Scholarships | - | - | - | - | - | - | - | - | 2 | 2,000 | 1 | 1,000 | 2 | 2,000 | 1 | 1,000 |
| **SUBTOTAL SYSTEM REMISSION PROGRAMS** | **143** | **516,719** | **161** | **552,012** | **69** | **315,053** | **69** | **337,736** | **281** | **839,847** | **324** | **941,524** | **493** | **1,671,619** | **554** | **1,831,272** |
| **EXTERNAL PARTNERSHIP REMISSIONS** | | | | | | | | | | | | | | | | |
| TeamMates Program Award | 5 | 14,014 | 4 | 9,591 | 2 | 4,312 | 2 | 6,865 | 11 | 30,184 | 11 | 31,850 | 18 | 48,510 | 17 | 48,306 |
| **SUBTOTAL EXTERNAL PARTNERSHIP REMISSIONS** | **5** | **14,014** | **4** | **9,591** | **2** | **4,312** | **2** | **6,865** | **11** | **30,184** | **11** | **31,850** | **18** | **48,510** | **17** | **48,306** |
| **COLLEGE DIRECTED REMISSIONS** | | | | | | | | | | | | | | | | |
| Corporate and Business Partnership Incentive | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Athletic Awards - Men | 125 | 407,608 | 118 | 357,444 | 170 | 377,388 | 162 | 324,077 | 140 | 405,652 | 148 | 425,844 | 435 | 1,190,648 | 428 | 1,107,365 |
| Athletic Awards - Women | 55 | 202,496 | 56 | 178,998 | 97 | 200,046 | 112 | 248,093 | 94 | 252,908 | 95 | 252,540 | 246 | 655,450 | 263 | 679,631 |
| Graduate Assistantship - Resident | 9 | 36,375 | 8 | 31,045 | - | - | - | - | 14 | 52,905 | 19 | 62,848 | 23 | 89,280 | 27 | 93,893 |
| Graduate Assistantship - Non-Resident | 6 | 27,930 | 5 | 23,473 | - | - | - | - | 6 | 23,125 | 5 | 26,248 | 12 | 51,055 | 10 | 49,721 |
| Graduate Assistantship - PSC | - | - | - | - | - | - | - | - | 1 | 4,410 | 2 | 8,329 | 1 | 4,410 | 2 | 8,329 |
| International Student Waiver | 29 | 112,306 | 30 | 126,835 | - | - | - | - | - | - | 9 | 11,293 | 29 | 112,306 | 39 | 138,128 |
| Need-Based Tuition Waivers | - | - | - | - | - | - | - | - | - | - | 5 | 3,634 | - | - | 5 | 3,634 |
| Phi Theta Kappa CC Transfer Waiver | 9 | 33,440 | 10 | 27,325 | 3 | 14,092 | 3 | 15,248 | 14 | 81,536 | 7 | 35,938 | 26 | 129,068 | 20 | 78,511 |
| Special Activity Waivers | 31 | 22,000 | 32 | 15,533 | 32 | 69,982 | 46 | 42,261 | 25 | 19,700 | 21 | 15,458 | 88 | 111,682 | 99 | 73,252 |
| RLOP Waivers | 9 | 46,060 | 8 | 40,784 | - | - | - | - | 15 | 88,690 | 28 | 144,964 | 24 | 134,750 | 36 | 185,748 |
| Coaching Assistants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CSC Waiver | 16 | 19,655 | 15 | 18,161 | - | - | - | - | - | - | - | - | 16 | 19,655 | 15 | 18,161 |
| Other Discretionary Waivers | 451 | 881,857 | 469 | 845,846 | 339 | 622,521 | 361 | 632,765 | 2,368 | 2,102,533 | 2,643 | 2,634,318 | 3,158 | 3,606,911 | 3,473 | 4,112,929 |
| **SUBTOTAL COLLEGE DIRECTED REMISSIONS** | **740** | **1,789,727** | **751** | **1,665,444** | **641** | **1,284,029** | **684** | **1,262,444** | **2,677** | **3,031,459** | **2,982** | **3,621,414** | **4,058** | **6,105,215** | **4,417** | **6,549,302** |
| **TOTAL REMISSIONS** | **888** | **2,320,460** | **916** | **2,227,047** | **712** | **1,603,394** | **755** | **1,607,045** | **2,969** | **3,901,490** | **3,317** | **4,594,788** | **4,569** | **7,825,344** | **4,988** | **8,428,880** |
| **STATE MANDATED WAIVERS** | | | | | | | | | | | | | | | | |
| Family of Deceased or Disabled Veterans | 14 | 66,836 | 22 | 104,602 | 20 | 88,102 | 19 | 84,899 | 38 | 195,576 | 52 | 290,293 | 72 | 350,514 | 93 | 479,794 |
| Member of Active Selected Reserve | - | - | - | - | - | - | - | - | 2 | 4,704 | 2 | 4,391 | 2 | 4,704 | 2 | 4,391 |
| In the Line of Duty Dependent Education Benefit | - | - | - | - | - | - | - | - | 1 | 7,232 | 1 | 5,451 | 1 | 7,232 | 1 | 5,451 |
| First Responder Education Waiver | 8 | 44,296 | 8 | 46,740 | 3 | 3,528 | 8 | 30,651 | 50 | 158,512 | 32 | 109,469 | 61 | 206,336 | 48 | 186,860 |
| **TOTAL STATE MANDATED WAIVERS** | 22 | 111,132 | 30 | 151,342 | 23 | 91,630 | 27 | 115,550 | 91 | 366,024 | 87 | 409,604 | 136 | 568,786 | 144 | 676,496 |