Description of the Proposal:

- As part of the reauthorization of the Higher Education Act, the National Center for Education Statistics (NCES) is proposing a massive redesign of its Integrated Postsecondary Education Data System (IPEDS).

- Basically, NCES would like to replace five IPEDS surveys that currently collect aggregate, institutional level data on enrollment, graduation rates, completions, financial aid, and tuition levels at institutions with three to four new surveys that would collect data on individual students.

- Students would be identified with social security numbers so that their records could be matched across institutions and over time.

- NCES has not identified all of the information they would like to collect. However, preliminary plans call for the following information on each individual student: ¹
  - Name
  - Social security number
  - Permanent home address
  - Local address
  - Date of birth
  - State of residence
  - Gender
  - Race/ethnicity (using the new 2-part ethnicity question)
  - Citizenship
  - High school graduation date
  - Residency (in-state or out-of-state)
  - Campus residency (on campus, off campus, off campus with family)
  - Dependency status
  - Major (using detailed 6-digit CIP code)
  - Degree plan
  - Program length
  - Expected graduation date
  - Varsity sport played
  - Number of courses enrolled in
  - Number of credit hours

¹ See http://highered.org/ipeds/variables.pdf for a list of proposed variables. Appendix 1 lists which of these proposed variables are currently collected by the federal government at either an individual or institutional (aggregate) level.
Full- or part-time enrollment status
- Student level (e.g., 1st time, UG, 1st prof, grad)
- Tuition and fees paid (possibly also books, room & board, and other expenses)
- Total price of attendance
- Award type (e.g., bachelor’s, master’s, first professional, doctorate)
- Financial aid received (including separate lines for the amounts of federal, state and institutional grants and loans, and possibly private loans)
- Assistantships

Rationale:

- In exchange for federal support, Congress (especially the House Committee on Education and the Workforce) wants higher education to be more accountable for students’ enrollment, graduation rates, and tuition levels.\(^2\)

- This database is seen as a way of increasing institutional accountability by enabling NCES to track students across institutional and state boundaries and thus construct better estimates of graduation, time-to-degree, and retention rates.

- According to the American Council on Education, over a third of students transfer colleges at least once, and 20 percent transfer twice or more. Under the current data collection system, these students are marked as dropouts and never counted as a graduate of any school. Thus graduation rates may appear artificially low, particularly at institutions with a high number of nontraditional students.

- In addition to better graduation rate data, NCES also wants individually identifiable student information in order to estimate net price at an institutional level. In hearings over the HEA reauthorization, colleges and universities have argued that “sticker prices” overestimate how much students pay. Congress wants to know what they actually pay and if, over time, students are paying more or less for college.

- Congress would also like to know how well its student aid program is working. Are there more effective ways to design the federal financial aid system to create higher graduation rates? Are grants, such as Pell grants, really financing student success (i.e. graduation), or are students without grants and loans doing better?\(^3\)

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\(^2\) The discussions and debates around the No Child Left Behind Act set the context for extending the accountability framework to higher education. However, when Congress passed the No Child Left Behind Act, it specifically prohibited a national database to track K-12 student. By requiring NCES to create a national database to track students in higher education, the NCES proposal would do the higher education community what Congress specifically would not do to the K-12 system. See The Campus Privacy Letter, vol. 1, no. 1, Dec. 2004, p.3; http://www.clhe.org/campusprivacy/cplv1n1.pdf.

\(^3\) The federal student aid system was originally created 30 years ago in order to increase student access. Some have argued that under Congressional pressure, the goals of that program may shift from one of promoting access to one of promoting success, especially if the NCES database were used to demonstrate that students who receive federal financial aid had lower graduation rates than those who do not. The assumption here, of course, is that “success,” narrowly defined as graduation, is the only measure about what is valuable about a college education. Under the proposed accountability framework, any courses taken that did not lead to graduation would not be seen as valuable.
Status and Proposed Timelines:

- NCES contracted with John Milam of HigherEd.Org to conduct three technical review panels (TRPs) on the proposal. The TRPs, held in late October/early November 2004, involved state SHEEO’s, systems, institutions, and associations. UC was represented at all three TRPs. The contractor is preparing a report to NCES due the end of December 2004.

- If Congress authorizes a unit-record system for IPEDS and provides funding in the HEA reauthorization, NCES will conduct a series of TRPs in 2005-06 to iron out the specifics for the new student unit record system.

- NCES will then authorize a pilot study involving ~1500 institutions for 2006-07. Participation will be mandatory. Institutions selected to participate will be required to provide IPEDS data in both the old (aggregate) and new (student record) manner.

- Full implementation of the new system is planned for 2007-08.

How will the data be used?

- Besides constructing better institutional estimates of graduation rates, time-to-degree, and net prices, NCES would like to use the data to generate new variables for its College Opportunities On-Line (COOL) website.

- For example, NCES has proposed using the COOL website to estimate the net price of various groups of students at a given institution pay for tuition. Using a few variables, a prospective student would identify what group they fell into, and thus estimate what they would expect to pay for tuition. The net effect, said Dennis Carroll of NCES, would be to “take the sting out of sticker shock.”

- However, this proposed variable could also structure students’ and parents’ expectations about what they ought to pay for college, generate widespread dissatisfaction with pricing differentials in college tuition, and significantly reduce institutional autonomy in the distribution of financial aid.

- Other variables yet to be created may have similar unexamined consequences. For example, in November 2004, NCES proposed other pricing variables, such as net price per FTE, average price of attendance, and loans and grants as a percentage of total average price of attendance.

- In the proposed NCES database, pricing data could easily be broken down by student level, residency status, ethnicity, program length, participation in varsity sports, etc.

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5 Pricing differentials, of course, are common in other sectors the economy, e.g., airplane tickets or automobile prices.
• What will be the consequences of having all this data—data that institutions themselves have not even vetted internally—publicly available via the IPEDS COOL website?

Who would benefit from the NCES proposal?

• At an institutional level, open-access and low-selectivity institutions would probably benefit the most from the improved graduation rates that NCES would construct, ostensibly by demonstrating that their low retention and graduation rates were primarily a transfer-out problem, not an institutional problem with respect to graduation and retention. Community colleges would also be able to track and report on their transfer students, and thus their “success.”

• While the UC campuses would probably appreciate having better graduation and retention data, it is not clear how much they would benefit from this data. Systemwide retention and graduation rates, which are relatively good (92% for first-year retention and 78% for six-year graduation), are already computed taking intercampus transfers into consideration. Adding transfers to non-UC campuses back into our database will probably increase our graduation rates, but by how much is not clear. It is also not clear what the policy implications, if any, of these “improved” graduation rates would be.

• NCES is also considering recommending that the Family Educational Rights and Privacy Act (FERPA) be amended to permit NCES to send unit record data about former students back to any school the student ever attended. If Congress were to authorize this, campuses would be provided with better information about students who transferred to other institutions. In addition, campuses might be able to track where their baccalaureate (and perhaps masters) students went on to graduate school. Some campuses would find this data helpful for program review and other purposes.

But at what cost?

• Observers agree that technically it is possible for most institutions to supply NCES with unit record data on students. They also agree with the need for better graduation and retention data in higher education. However, they have asked:
  - Does the need for accountability outweigh the right to privacy?
  - How much would it cost to implement a unit record system for every college student in the country?
  - Can better graduation and retention rates be constructed without incurring the costs, including the loss of privacy, of a national unit record system?

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7 Under the NCES proposal, institutions would receive retention and graduation rate credit for students who transferred into, or out of, their institution and who later graduated, but exactly how this credit would be apportioned across the multiple institutions these students attended has not yet been determined.

8 Under current FERPA regulations, no institution, including NCES, may send personally identifiable records back to a school a student formerly attended without that student’s consent.
Student Privacy Issues:9

- Can NCES really safeguard the information collected?
  - Gathering the SSNs for all college students in the nation into a central database would create a gold mine for hackers and would make any breach in security far more dangerous.
  - NCES indicates it has excellent firewall systems in place, as well as strong criminal penalties, to protect the security of its data.10
  - However, some are concerned about an institution’s liability in case the NCES system was compromised and a hacker got access to students’ SSNs.
  - Moreover, even if NCES’s firewalls and criminal penalties are sufficient to protect the data from break-ins, etc., can NCES protect the data from political pressures to release it?

- Who will have access to the database?
  - To implement the expanded database, Congress will have to amend the Family Educational Rights and Privacy Act (FERPA), which bars schools that receive federal funds from releasing private records about their students without the permission of the student or their parents.
  - Although NCES has stated that they would never release any unit record data to others unless specifically authorized in the HEA legislation, some are concerned that once FERPA is amended, officials from governmental agencies outside the Department of Education would face fewer hurdles in accessing the data.
  - Already, several redisclosures have been discussed at the TRP meetings held in Washington, D.C. in October and November 2004. Among them are data for enrollment verification for student financial aid, data for tax reporting of 1098-T data, and possibly sharing files of students who transferred to other institutions back to institutions they formerly attended.
  - The existence of such a large body of data may increase pressure on Congress to authorize its release to other agencies, for purposes for which it was not intended. Precedent for this exists.
    - For example, the National Directory of New Hires, a database originally designed to track individuals who have re-entered the labor force, is now being used to find parents who owe child support.
    - In addition, current provisions in the Patriot Act could require the Department of Education to release the data in certain specific situations. For example, Section 509 of the Patriot Act permits the attorney general to apply for an *ex parte* court order.

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9 For the best discussion of student privacy issues, see the National Association of Independent Colleges and Universities’ website: www.naicu.edu.

10 It is a Class E felony carrying a $250,000 fine and a five-year jail term for NCES to allow a disclosure of individual level data.
order to obtain any “reports, records and information, including individually identifiable information in the possession” of NCES that are considered to be relevant to an authorized investigation or prosecution of terrorism.

- **How will student privacy be protected?**
  - Opposition to the public display and use of social security numbers has been growing and many higher education institutions have moved away from using it as much as possible. The NCES proposal moves in the opposite direction.
  - There is currently no expiration date on the database. As proposed, the database could be used to track every individual in the country who ever enrolled in a college course throughout their lifetime.

- **What about students who don’t have SSNs?**
  - These questions have not been addressed yet, however it is a major problem, especially for foreign students, non-citizens, and others without reliable SSNs.
  - There are also concerns that the proposal could discourage some students whose parents are illegal aliens from seeking an education. For example, current federal law allows children of undocumented Hispanics to attend public schools without an SSN, but not college.

**Will institutional reporting burdens increase?**

- Yes, but without knowing the specifics, it is impossible to say how much.\(^{11}\)
  - The new system will require more coordination of data collection across registrars, financial aid, institutional research, athletics, and accounting offices on campuses.
  - It will also require extensive editing and verification checks with IPEDS. For example, a 10-25 percent error rate for matching SSNs to each other is not uncommon. The cleanup associated with correcting bad or missing SSNs is very labor intensive and would require additional resources.
  - Nothing at present seems to prevent NCES from requesting additional variables in the future.
    - In fact, NCES is already proposing that institutions provide files of data on previous graduation cohorts, including information on their race and ethnicity using the two-part race and ethnicity question, which has not even been implemented yet.

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\(^{11}\) In a letter to John Milam, dated November 19, 2004, the Association of American Universities Data Exchange (AAUDE) reported that “estimates of institutional burden have ranged from 600 hours per year (or one or two additional FTE’s) to 10 times what went into SEVIS reporting obligations. . . . One system office estimated the average implementation cost to be $250K with an annual maintenance/reporting cost of $140K per institution.”
At UC, most (but not all) of the affected IPEDS reports are now filed by OP. Given the detail requested, it is possible that the burden for filing the student data IPEDS reports would need to shift to the individual campuses, resulting in a vast duplication of effort across the UC system.

NCES is not concerned with increased reporting requirements. In fact, they have stated that these costs could be viewed as a “tax” that institutions pay for participating in the Title IV system. However, Title IV financial aid is a benefit to individuals, not to institutions.

The president of St. Lawrence University in New York has conservatively estimated that the NCES proposal would cost his institution one FTE, or about $60,000 per year. “With 6,700 institutions in the universe of IPEDS, the unit record proposal would create a national burden exceeding $400,000,000 per year, a cost that many institutions would be forced to pass on to students via additional tuition charges, given that Congress will allocate no additional funds to institutions for this proposal.”

Ironically, the very proposal that is designed to help curtail college costs could increase them.

What kind of data already are available to NCES?

NCES currently collects a wealth of aggregate level student data on enrollments, completions, graduation rates, financial aid, and prices.

- Using existing data from IPEDS surveys, NCES is already able to compute a number of pricing variables, such as net tuition and fee revenues per FTE student, average undergraduate charges by residency, core expenses per FTE student, net tuition and fee revenue as a percentage of core revenues, and has proposed adding these variables to their online tools, independent of the unit record proposal.

In addition, both the Department of Education and the IRS have detailed information on a large number of college students:

- The Office of Student Financial Aid at the Department of Education has detailed data (including SSNs) on all federally aided students, which represent about half of all full-time undergrads.
- The IRS has SSNs and annually detailed tuition paid and financial aid received on virtually all enrolled college students under 1098-T reporting requirements. Ostensibly, this is in case students or their parents decide to apply for tuition tax credits. Institutions can be fined if they do not report the SSNs.

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As part of its unit record proposal, NCES would like Congress to require institutions to report 1098-T data to them (which they would then report to the IRS), so that they could compute net tuition for every college student in the country.

But what justification does the federal government have for including students, including those who did not apply for or receive federal financial aid, in a unit record database that could track them for their lifetimes?

Does UC currently report unit record data to the State of California?

To date, both the University of California and the California State University system have opposed giving the California Postsecondary Education Commission (CPEC) data with unique student identifiers. Before agreeing to release unit record data to CPEC, UC would like CPEC to clarify the scope and purpose of the proposed database and specify the process of consultation for developing the database and conducting individual studies. Would these conditions pertain if NCES were to require unit record data from every institution in the country?

Two other issues arise: How would institutions guarantee consistency between NCES’s databases (which “perturb” the values in small cells to protect confidentiality of respondents) with what they report to state agencies, and with internal reports they maintain on themselves?

Will providing unit record data to the federal government improve institutional graduation and retention rates?

One argument for the unit record system is that it would lead to better public policy, but to date no one has specified exactly what policies would be improved with the data set, or how.

Several states (e.g., New York and Virginia) require unit record data from their public institutions. However, there are no data from these states demonstrating that unit level reporting has led to better educated students, better state-level educational systems, or better mechanisms for distributing financial support.

UC San Diego currently provides some unit record data to a statewide consortium (CAL-Pass) designed to track students across the segments and from some high school districts.

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14 Basically, UC’s position about what kind of unit level data to release to CPEC has been an evolving one. UC has already released about 60 data items to CPEC, but not student identifiers, which CPEC wants. The California Attorney General has provided an informal opinion stating that CPEC has the right and authority to collect the data in question without any conditions. However, both UC and CSU legal counsel have disagreed with this opinion and have requested clarification from the Family Policy Compliance Office in the U.S. Department of Education regarding what data can be released under what conditions. The Family Policy Compliance Office oversees the administration of the Family Educational Rights and Privacy Act (FERPA).
Thus far, providing this information does not seem to have done much to improve institutional performance on graduation and retention rates for participating institutions. However interesting such information may be, it does not reveal how to make things better.\textsuperscript{15}

**Does the end justify the means?**

- Most observers agree with the need for better graduation and retention data in higher education. But are there other less intrusive and less expensive means of obtaining this information than what is being proposed?

- For example, the Department of Education already has storehouses of information, some of it gathered through statistical sampling and some through its Office of Student Financial Aid.

- Also, much of the requested data about graduation and retention is already available through the National Student Clearinghouse, including data on students who transfer from one institution to another.\textsuperscript{16}
  - Currently, 80-90 percent of the institutions in the country participate in the Clearinghouse.
  - While the Clearinghouse may need to be modified in order to fully track transfers across institutions at a national level, these modifications may be substantially less costly, and less invasive of student privacy, than what would be needed to create a national unit record system.

- NCES does not appear to have thoroughly examined what kind of data currently is available and what might be collected in the future without compromising student privacy in order to provide better information on graduation and retention rates. From the beginning, their focus seems to have been on generating a unit record system.\textsuperscript{17}

\textsuperscript{15} Email from Bill Armstrong, Director of Student Research at UCSD, to Dennis Hengstler, Director of Planning and Analysis at Berkeley, Nov. 8, 2004. Other UC campuses, e.g., Irvine and Riverside, also participate in data sharing consortiums with local community colleges.

\textsuperscript{16} The National Student Clearinghouse (www.nslc.org) is a non-profit organization begun in 1993 by lenders, guarantors, and other members of the federal student loan system to streamline the student enrollment verification process.

\textsuperscript{17} Discussions about a possible student unit record system began at least two years ago. See, for example, Peter T. Ewell, Paula R. Schild, and Karen Paulson, *Following the Mobile Student: Can We Develop the Capacity for a Comprehensive Database to Assess Student Progression?* Lumina Foundation for Education Research Report, April 2003. This report, which was written by the National Center for Higher Education Management Systems, is basically an analysis of state-level unit record systems, with a recommendation for expanding these.
A Divided Community:

- The higher education community is divided over the NCES proposal.

- Favoring the proposal are the American Council on Education, The American Association of State Colleges and Universities, and the State Higher Education Executive Officers Associations, who want better graduation and retention statistics.

- Opposed are the National Association of Independent Colleges and Universities, the Higher Education Data Sharing (HEDS) consortium, and the United States Student Association, all of whom have significant concerns about possible violations of student privacy. The NAICU has developed a website expressing its concerns: (www.naicu.edu/HEA/UnitRecord).

- The Association of American Universities has so far not taken a position. However, they have asked members of the Council on Federal Relations to provide information back to the AAU about their own institutions’ responses to the NCES proposal by January 14, 2005.

In Conclusion:

- In sum, some feel that the NCES proposal is a significant step forward for providing better measures of institutional graduation and retention rates and for improving institutional accountability. Others see it as a misguided effort to transform the federal statistical system from a source of important demographic, social, and economic data into a tool of individual or group surveillance.18

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## Appendix 1. Proposed NCES Variables that are Currently Reported to the Federal Government

<table>
<thead>
<tr>
<th>Variable Name</th>
<th>Aggregate Level Data included in an IPEDS Survey and Reported to NCES (No individual level data reported)</th>
<th>Individual Level Data on Gift Aid Reported on 1098-T Form to IRS&lt;sup&gt;1&lt;/sup&gt;</th>
<th>Individual Level Data on Student Loans Reported to National Student Loan Data System (NSLDS) and Others&lt;sup&gt;2&lt;/sup&gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>SSN</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Permanent Home Address</td>
<td>Yes (permanent mailing address)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Address</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date of Birth</td>
<td>By Age Category (e.g., &lt;18, 18-19, 20, 21, 22-24, etc.) -- Enrollment Survey</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>State of Residence</td>
<td>For 1st time UG only -- Enrollment Survey</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender</td>
<td>Enrollment, Completions, Graduation Rates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Race/Ethnicity&lt;sup&gt;3&lt;/sup&gt;</td>
<td>Enrollment, Completions, Graduation Rates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citizenship</td>
<td>Number of non-resident aliens -- Enrollment, Completions, Graduation Rates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>High School Graduation Date</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residency (in-state, out-of-state)</td>
<td>Number of 1st time, full-time, degree-seeking UG from CA -- Enrollment; number of in-state and out-of-state full time, 1st-time degree-seeking UG -- Student Financial Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Campus residency</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dependency status</td>
<td></td>
<td></td>
<td></td>
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<th>Individual Level Data on Student Loans Reported to National Student Loan Data System (NSLDS) and Others(^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Major (using detailed CIP code)</td>
<td>Major at graduation using detailed CIP codes -- <em>Completions</em>; number of 1st professional students -- <em>Enrollment</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Degree Plan</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program length</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expected graduation date</td>
<td></td>
<td></td>
<td>Yes, for Stafford Loans</td>
</tr>
<tr>
<td>Varsity sport played</td>
<td>Number of students receiving athletically related student aid for football, basketball, baseball, track, and all other sports combined -- <em>Graduation Rates</em>; institutional NCAA membership &amp; conference for football, basketball, baseball and track -- <em>Institutional Characteristics</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of courses enrolled in</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of credit hours</td>
<td>Total number of units attempted for all students -- <em>Enrollment</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Full- or part-time enrollment status</td>
<td>Number of full- and part-time students -- <em>Enrollment</em></td>
<td>Checked if at least half-time student</td>
<td>Reported if student is at least half-time; beginning and end date of current term of enrollment</td>
</tr>
<tr>
<td>Student level</td>
<td>Number of students by level (e.g., 1st time UG, UG, 1st prof., grad, etc.) -- <em>Enrollment</em></td>
<td>Checked if a graduate student</td>
<td>Yes</td>
</tr>
</tbody>
</table>
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<thead>
<tr>
<th>Variable Name</th>
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<th>Individual Level Data on Gift Aid Reported on 1098-T Form to IRS¹</th>
<th>Individual Level Data on Student Loans Reported to National Student Loan Data System (NSLDS) and Others²</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tuition and fees paid</strong></td>
<td>Total tuition and fee revenue after deducting discounts &amp; allowances (institution level) -- <em>Finance Survey</em></td>
<td>All campuses except UCD and UCM report &quot;paid&quot; amounts; UCD and UCM (using Banner) report &quot;billed&quot; amounts; reporting done on a calendar (not academic) year basis⁴</td>
<td></td>
</tr>
<tr>
<td><strong>Total price of attendance</strong></td>
<td>Total charges (tuition and fees) for full-time, 1st time UG -- <em>Institutional Characteristics</em></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Award type</strong></td>
<td>Number of awards by detailed major code and ethnicity -- <em>Completions</em></td>
<td>Scholarships and grants (see below for detail).</td>
<td>Type and amount of award (for Perkins and Stafford Loans)</td>
</tr>
<tr>
<td><strong>Financial aid received</strong></td>
<td>Number of full-time, 1st time, degree-seeking UG receiving federal grants, state grants, institutional grants, and loans and average amount of aid received for each grant or loan type -- <em>Student Financial Aid Survey</em></td>
<td>Total aggregate gift aid for each individual student that is processed by UC; this includes scholarships, grants, and fee waivers but not loan data</td>
<td>Detailed information on award received, e.g., amount of loan, interest rate, date of disbursement, date of cancellation, current loan principal, repayment status, etc.</td>
</tr>
<tr>
<td><strong>Assistantships</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**

¹ Individual level data on 1098-T forms are reported for all students, including extension students, with certain limited "carve-outs", e.g., international students (unless they specifically request a 1098-T statement); students whose tuition and fees have been fully paid by an employer, a governmental agency, or another institution; or students taking non-academic courses or enrolled in continuing education programs.

² NSLDS reporting is only done for students receiving Perkins Loans; not reported in NSLDS are loans made with institutional funds, loans from HHS programs, or Stafford loans. However, information on Stafford and related parent (Plus) loans is reported to NSLDS via third-party agencies, e.g., the direct loan servicer or the federally recognized guaranty agencies.

³ UC does not report ethnicity data using the new 2-part ethnicity question since these standards have not been implemented yet.

⁴ The IRS requires institutions to report either billed or paid "qualified tuition and related expenses." Per IRS regulations, qualified tuition and related expenses do not include expenses such as insurance fees, transportation fees, and costs of room and board, regardless of whether the fee(s) must be paid in order for the student to enroll at, or attend, the institution.