



## HUMAN RESOURCES POLICY

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**NUMBER/TITLE:** HR-301- Tuition Benefits Policy

**Covered Individuals:** Employees

**Covered Locations:** All Locations

**Effective Date:**

**Strategic Priority:** 2.1

**HLC:** 2.A

**Consultations:** VPHR, Director of Financial Aid, VPFEM

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### POLICY STATEMENT

Upper Iowa University (UIU) provides tuition benefits in the form of both undergraduate and graduate Tuition Remission or Tuition Exchange for applicable full-time and part-time employees and their dependents.

### PURPOSE

Tuition Remission and Tuition Exchange serve as additional benefits to help attract and retain employees. This policy provides guidance on the administration of these tuition benefits.

### DEFINITIONS

*Full Time Student Status:* Fayette campus students: 12-18 credit hours per semester (Undergraduate programs); 6 credit hours per semester (Graduate programs). Non-Fayette Campus Students: 12 credit hours per semester (Undergraduate programs); 6 credit hours per semester (Graduate programs). Graduate tuition remission covers 6 credit hours per semester. Exceptions for 1 additional credit may be made if required (for example: prerequisite courses necessary for a degree). Requests must be submitted in writing and will be reviewed on a case-by-case basis by the HR department for approval.

*IRS Dependent Child:* child or step-child of a regular full-time or part-time employee that meets the definition of a dependent under IRS rules (unmarried, and under the age of 24).

*Regular Full-time employee:* Staff employed 40 hours or more per week; full-time faculty on a 9 or 12-month agreement with a teaching load of at least 24 credit hours, or the equivalent including administrative or other duties as assigned.

*Regular Part-time employee:* employed at least 20 hours but less than 40 hours per week on a permanent basis, or a part-time faculty member on a contract to teach 12-24 credit hours. This excludes adjuncts and temporary or seasonal employees, and excludes employees of independent contractors.

*Retiree:* former employee previously employed full-time for a minimum of five years, and retired from UIU with no intention of working full-time.

*Spouse:* legally married spouse or domestic partner.

*Tuition Exchange:* scholarship opportunities at participating schools through one of the participating programs: Council for Independent College tuition exchange (CIC), or The Tuition Exchange, Inc. (TEI).

*Tuition Remission:* tuition benefit at UIU through any modality, covers only the cost of tuition. Fees are at the expense of the individual.

## **POLICY IMPLEMENTATION**

The *Undergraduate Tuition Remission Policy* is as follows:

### *Eligibility Requirements*

#### Full-time Employee

- Must be employed for a minimum 90 days for the employee to receive tuition remission, and 12 months for spouse and dependent children to be eligible.
- Student must not have previously earned an undergraduate degree using UIU tuition remission.

#### Part-time Employee

- Must be employed for 1 year
- Offered to employee only
- Student must not have previously earned an undergraduate degree using UIU tuition remission.

### *External Tuition Assistance/Reimbursement*

- Any employer-sponsored tuition assistance/reimbursement from outside of UIU must be applied to tuition prior to receipt of tuition remission benefit.
- UIU scholarships, outside scholarships, and/or federal and state grant aid will be applied to tuition prior to receipt of the tuition remission benefit.
- Employees receiving tuition remission benefits are not eligible for any other UIU discounted tuition rates.

### *Course Stipulations*

#### Employee

- Up to Full-time status based on the definitions.
- Tuition amount over established maximum credits per semester is the responsibility of the student.
- Course enrollment is subject to availability beyond the number of tuition-paying students.

#### Spouse

- Up to Full-time status based on the definitions of this policy. This is based on current full-time undergraduate enrollment definition as stated in the academic catalog.
- Tuition amount over established maximum credits per semester is the responsibility of the student.
- Course enrollment is subject to availability beyond the number of tuition-paying students.

#### Dependents

- Up to Full-time status based on the definitions listed. This is based on current full-time undergraduate enrollment definition as stated in the academic catalog.

- Tuition amount over established maximum credits per semester is the responsibility of the student.
- Course enrollment is subject to availability beyond the number of tuition-paying students.

#### *Non-degree Seeking Students*

- If the applicant has no prior bachelor's degrees, and is seeking a degree from another university, the applicant may apply to Upper Iowa University as a transient student and receive tuition remission on courses to be transferred towards a degree at another university (maximum of six credits per academic year).
- Tuition remission will also be granted to approved applicants for undergraduate credit for teaching endorsement; teaching license; coaching authorization; prerequisite for a graduate degree; or professional development (maximum of 12 credits per academic year).

#### *Termination of Benefit*

- Upon separation from the University, employee, spouse and/or dependent children will be allowed to complete the current session in which they are enrolled.
- Any current tuition remission participant who drops out of the program for any period of time and then re-applies for the benefit will be subject to all policies currently in effect.

#### ***The Graduate Tuition Remission Policy is as follows:***

##### *Eligibility Requirements*

###### *Full-time employees*

- Must be employed for a minimum 90 days for the employee to receive tuition remission, and 12 months for spouse to be eligible.
- Dependent children are not eligible for the benefit
- Student must not have previously earned a graduate degree using UIU tuition remission

###### *Part-time employees*

- Must be employed for one year
- Offered to employee only
- Student must not have previously earned a graduate degree using UIU tuition remission.

##### *External Tuition Assistance/Reimbursement*

- Any employer-sponsored tuition assistance/reimbursement from outside UIU must be applied to tuition prior to receipt of tuition remission benefit.
- UIU scholarships, outside scholarships, and/or federal and state grant aid will be applied to tuition prior to receipt of the tuition remission benefit.
- Employees receiving tuition remission benefits are not eligible for any other UIU discounted tuition rates.

##### *Course Stipulations*

Employee

- Up to Full-time status based on the modality (location). This is based on current full-time graduate enrollment definition.
- Tuition amount over established maximum credits per semester is the responsibility of the student.
- Course enrollment is subject to availability beyond the number of tuition-paying students.

#### Spouse

- Up to Full-time status based on the definitions listed in section 301.2.
- Tuition amount over established maximum credits per semester is the responsibility of the student.
- Course enrollment is subject to availability beyond the number of tuition-paying students.

#### *Termination of Benefit*

- Upon separation from the University, employee and/or spouse will be allowed to complete the current session in which they are enrolled.
- Any current tuition remission participant who drops out of the program for any period of time and then re-applies for the benefit will be subject to all policies currently in effect.

### **Tuition Exchange**

The Undergraduate Tuition Exchange Policy is as follows:

#### *Eligibility Requirements*

- Full-time employees
- Must be employed for at least 90 days
- Offered to employee, spouse, and dependent children
- Scholarship opportunity for up to eight semesters (not a guaranteed benefit)

#### *Termination of Scholarship*

- Upon separation from the University, employee, spouse and/or dependent children will be allowed to complete the current semester in which they are enrolled.
- Any current tuition exchange participant who drops out of the program for any period of time and then re-applies for the benefit will be subject to all policies currently in effect.

The Graduate Tuition Exchange Policy is as follows:

#### *Eligibility Requirements*

- Full-time employees
- Must be employed for 90 days
- Offered to employee and spouse
- Dependent children are not eligible

- Scholarship opportunity for up to four semesters (not a guaranteed benefit)

#### *Termination of Benefit*

- Upon separation from the University, employee and/or spouse will be allowed to complete the current semester in which they are enrolled.
- Any current tuition exchange participant who drops out of the program for any period of time and then re-applies for the benefit will be subject to all policies currently in effect.

Guidelines for students enrolled in UIU courses and receiving tuition remission or tuition exchange:

- Undergraduate students must apply, be accepted, and file a FAFSA (exceptions - non-degree seeking students and employees who are not U.S. citizens).
- All recipients of tuition remission/exchange benefits must meet the requirements of the Standards for Academic Standing (SAS) and the Satisfactory Academic Progress (SAP) policies per the standards set forth by the institution in order to retain eligibility in subsequent terms.
- Individuals wishing to repeat a course previously covered by tuition remission will not be eligible for remission a second time.
- If a student withdraws or is administratively withdrawn from the class tuition remission and tuition exchange will not cover the cost of the course, in accordance with the refund policy as described in the academic catalog. If a student is reinstated in a course previously dropped or administratively withdrawn, tuition remission and tuition exchange will apply.
- If a full-time employee dies while a spouse and/or dependent child is enrolled, tuition benefits will continue through the completion of the program or until the student withdraws, whichever occurs first.
- If an employee retires (after five years of full-time service) while the employee, spouse and/or dependent child is enrolled at UIU, tuition remission benefits will continue through the completion of the program or until the student withdraws, whichever occurs first.
- If an employee becomes permanently disabled while the employee, spouse and/or dependent child is enrolled at UIU, tuition remission benefits will continue through the completion of the program or until the student withdraws, whichever occurs first.
- Those taking courses which exceed the benefit maximum will NOT qualify for additional grants, scholarships or discounts.
- Other institutional charges, including but not limited to overload tuition, books and course fees will not be covered by the benefit. **Employees whose balances are unresolved from prior sessions will have a registration hold placed on their account until payment arrangements are made.**
- If a student becomes ineligible for the benefit, UIU will award the amount of institutional financial aid for which the student would have been eligible for their first year.
- In situations where class times conflict with normal working hours, a signed approval of the employee's supervisor is required prior to the use of release time or altering a work schedule.
- UIU study abroad tuition charges are eligible for having tuition covered when all other stipulations are met. Study abroad program fees are not eligible for tuition remission.
- Individuals using tuition benefits who take courses through education partnerships that result in extra fees to Upper Iowa University will be charged for that fee.

**Rules**

The following table summarizes the thresholds at which the tuition remission benefit becomes a taxable fringe benefit to the employee. The total dollar value applied to the benefit is equal to the prevailing cost per credit hour at the time the class is attended, times the number of credit hours taken.

Note: This limitation is an annual amount (January-December)

<b>Student Attending Classes</b>	<b>Undergraduate</b>	<b>Graduate &lt; \$5,250</b>	<b>Graduate &gt; \$5,250</b>
Employee	Non-taxable	Non-taxable	Taxable
Spouse	Non-taxable	Taxable	Taxable
Dependent Child*	Non-taxable	N/A	N/A

\*Federal tax law guidelines for the definition of "qualified dependent child" under IRS rules must be met.

**Forms**

Tuition Remission Application

Preliminary Application for Tuition Exchange

Tuition Exchange Procedures

**CUSTODIAN**

The Office of Human Resources.

**RELATED DOCUMENTS, FORMS, AND POLICIES**

List any documents, forms, and/or other policies that are used in direct support or be related to this policy.

**HISTORY**

<b>New/Revision Number:</b>	<b>Date of Action/Approval</b>	<b>Revision Change</b>
	4/29/2019	Revision to policy recommended for President's Council approval by the University Policy Committee
	5/15/2019	Revised policy approved by the President's Council
	8/26/2019	Another revision to policy recommended for President's Council approval by the University Policy Committee
	9/4/2019	Revised policy approved by the President's Council
	6/29/2020	Another revision to policy

		recommended for President's Council approval by the University Policy Committee
	7/15/2020	Revised policy approved by the President's Council and the President
	5/2/2022	Updated Waiting Period for eligibility
	5/13/2026	Approved updates by UPC & President's Council