



UTAH VALLEY UNIVERSITY Policies and Procedures

Proposed Policy Number and Title: 357 Employee Tuition Remission Benefits		
Existing Policy Number and Title: 357 Tuition and Fee Waivers for Employees, Retirees, and Dependents		
Approval Process*		
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Temporary Emergency	<input type="checkbox"/> Expedited
<input type="checkbox"/> New	<input type="checkbox"/> New	<input type="checkbox"/> New
<input checked="" type="checkbox"/> Revision	<input type="checkbox"/> Revision	<input type="checkbox"/> Revision
<input type="checkbox"/> Deletion	<input type="checkbox"/> Suspension	
	Anticipated Expiration Date:	
*See UVU Policy #101 <i>Policy Governing Policies</i> for process details.		

Draft Number and Date: <u>Proposed Stage 2 Draft, February 11, 2020</u>
President's Council Sponsor: <u>Linda Makin</u> Ext. _____
Policy Steward: <u>Marilyn Meyer, Judy Martindale</u> Ext. _____

POLICY APPROVAL PROCESS DATES	
<p>Policy Drafting and Revision Entrance Date: <u>4/20/2017</u></p> <p>University Entities Review Entrance Date: _____ Close Feedback: _____</p> <p>University Community Review Entrance Date: _____ Open Feedback: _____ Close Feedback: _____</p> <p>Board of Trustees Review Entrance Date: _____ Approval Date: _____</p>	<p style="text-align: center;">POST APPROVAL PROCESS</p> <p>Verify:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Policy Number <input type="checkbox"/> Section <input type="checkbox"/> Title <input type="checkbox"/> BOT approval <input type="checkbox"/> Approval date <input type="checkbox"/> Effective date <input type="checkbox"/> Proper format of Policy Manual posting <input type="checkbox"/> TOPS Pipeline and Archives update <p>Policy Office personnel who verified and posted this policy to the University Policy Manual Name: _____ Date posted and verified: _____</p>



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POLICY TITLE	Employee Tuition Remission	Policy Number	357
Section	Compensation and Benefits	Approval Date	August 14, 2008
Subsection	Human Resources	Effective Date	August 14, 2008
Responsible Office	Office of the Vice President of Planning, Budget, and Planning		

1.0 PURPOSE

- 1 **1.1** As an educational institution, Utah Valley University provides tuition remission to eligible
- 2 employees, spouses, and dependent children who enroll in UVU courses for the purpose of
- 3 educational opportunity and professional development.

2.0 REFERENCES

- 4 **2.1** *Computation of Taxable Income*, 26 U.S.C. § 152 (1954)
- 5 **2.2** I.R.C. §117 (d) *Qualified Tuition Reduction*
- 6 **2.3** Utah State Board of Regents Policy R824 *Tuition Remissions Benefits*
- 7 **2.4** UVU Policy 321 *Employment Classifications and Work Limits*
- 8 **2.5** UVU Policy 325 *FLSA Compliance: Exempt/Nonexempt Classifications, Wages, and Work*
- 9 *Hours*
- 10 **2.6** UVU Policy 505 *Tuition Payments and Refunds*
- 11 **2.7** UVU Policy 511 *Student Fees*
- 12 **2.8** UVU Policy 512 *Administration of Scholarships and Other Payments to Students*
- 13 **2.9** UVU Policy 607 *Course-Based Fees for Credit Courses*

3.0 DEFINITIONS

- 14 **3.1 Adjunct faculty:** A faculty member who is hired on a semester basis, is listed as the
- 15 instructor of record on a credit class, and is paid on a per course rate. Pay is processed through a
- 16 semester appointment form.



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- 17 **3.2 Deceased employee:** A full-time employee who dies during full-time employment at the
18 University.
- 19 **3.3 Dependent child:** The son/daughter, stepson/stepdaughter, or legally adopted son/daughter
20 of a UVU full-time employee, deceased employee, disabled employee, or retiree and that is
21 under the age of 26 and unmarried at the time the student registers for courses and the employee
22 or student submits a request for tuition remission.
- 23 **3.5 Disabled employee:** A former full-time employee approved for disability benefits under
24 UVU's long-term disability plan or worker's compensation plan.
- 25 **3.6 Full-time employee:** An employee hired into a position in which the University has a
26 reasonable belief that the employee will work at least 130 hours per month (30 hours per week)
27 in a 12-month measurement period; a full-time employee is eligible for benefits.
- 28 **3.7 General student fees:** Any university-wide fee assessed upon registration to students.
29 Revenue from these fees is used to pay for programs, facilities, and services that are determined
30 to be essential for the enrichment and broadening of opportunities for students. General student
31 fees do not include tuition and course-based fees for credit courses, including course and lab
32 fees, fee cards, lab access fees, private-instruction fees, self-supporting-course fees, or special-
33 program/clinical-practice fees.
- 34 **3.8 Part-time staff:** A variable-hour employee hired into a position in which the University has
35 a reasonable belief that that employee will work less than 130 hours per month (30 hours per
36 week) in a 12-month period, paid an hourly rate for hours worked with pay processed through
37 the submission of time for actual hours worked. For purposes of this policy, part-time staff
38 includes instructional support faculty and non-credit instruction faculty and does not include
39 student, work study, or temporary employees.
- 40 **3.9 Retiree:** A former full-time employee who has retired from the University. The retiree must
41 be at least age 57 with a minimum of 10 years of full-time university employment service, have a
42 combined age and years of full-time university employment service that is 75 or greater, or be at
43 any age with at least 30 years of full-time university employment.
- 44 **3.10 Spouse:** Individual to whom a UVU full-time employee, deceased employee, disabled
45 employee, or retiree is legally married under Utah law.
- 46 **3.11 Tuition:** Cost assessed for enrollment in credit-bearing courses as established by the Board
47 of Regents.
- 48 **3.12 Tuition remission:** A reduction or total waiver of tuition charges for employees and
49 dependent members of their families who enroll in classes at the University.



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4.0 POLICY

- 50 **4.1** In order to support educational opportunities and provide personal and professional
51 development, Utah Valley University provides eligible employees, spouses, and dependent
52 children tuition remission for qualified undergraduate courses. UVU's Office of Human
53 Resources administers tuition remission.
- 54 **4.2** UVU undergraduate credit courses for which Board of Regents approved and published
55 tuition rates are charged qualify for tuition remission. Tuition remission is not provided for the
56 following:
- 57 **4.2.1** Non-credit courses, workshops, seminars, etc.;
- 58 **4.2.2** Self-supporting course fees and tuition (such as English Language Learning, Study Abroad,
59 and Police Officer Standards Training) approved by President's Council;
- 60 **4.2.3** High school concurrent enrollment courses; and
- 61 **4.2.4** Graduate students enrolled in graduate and/or undergraduate courses.
- 62 **4.3** Employees, spouses, and dependent children requesting tuition remission are subject to
63 UVU's student admissions, enrollment, and tuition policies, procedures, and deadlines.
- 64 **4.4** In accordance with UVU Policy 512 *Administration of Scholarships and Other Payments to*
65 *Students*, if an employee, spouse, or dependent child qualifies for other student financial aid, the
66 student's total aid package will be applied in accordance with the rules governing the award of
67 financial aid and the terms of the particular financial aid award for which the student is eligible.
68 Employee, spouse, and dependent tuition remission is generally applied before other university
69 scholarships or federal financial aid. Tuition remission is a reduction of revenue to the
70 University; thus, no refund for tuition remission will be issued.
- 71 **4.5** Eligible eEmployees may participate in this program provided that enrollment in courses
72 does not interfere with work schedules as determined by their supervisor. -Employees may, at
73 their discretion, enroll in classes outside of their regular work schedule.
- 74 **4.6** With prior approval of their immediate supervisor, full-time, non-exempt employees may
75 enroll in one class per semester during their regular working hours, provided they make up the
76 time within the same work week or submit annual/vacation, personal, or compensatory leave for
77 the time absent from work. When a supervisor requires a full-time, non-exempt employee to
78 enroll in a UVU course as a condition of their employment, the employee will be compensated
79 for time in class.
- 80 **4.7** The University complies with Internal Revenue Service (IRS) regulations related to tax
81 benefits for education, including applicable reporting and income tax withholding.



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5.0 PROCEDURE

82 **5.1 Eligibility and Tuition Remission Benefit**

83 **5.2 Full-time Employees**

84 **5.2.1** Full-time employees are eligible for the tuition remission benefit beginning on their first
85 day of full-time employment.

86 **5.2.2** Full-time employees receive tuition remission of 100 percent of tuition and general student
87 fees.

88 **5.2.3** When a full-time employee ends full-time employment at the University, the tuition
89 remission benefit will continue through the end of the registered academic term in which the
90 termination date occurs.

91 **5.3 Spouse and Dependent Children of Full-time Employees**

92 **5.3.1** The spouse and dependent children of full-time employees are eligible for tuition remission
93 benefits beginning on the first day the employee's full-time employment.

94 **5.3.2** The eligible spouse and dependent children of full-time employees receive tuition
95 remission of 100 percent of tuition.

96 **5.3.3** When the full-time employee ends full-time employment at the University, the tuition
97 remission benefit for the spouse and dependent children will continue through the end of
98 registered academic term in which the employee's termination date occurs.

99 **5.4 Retirees and Disabled Employees**

100 **5.4.1** Retirees are eligible for tuition remission benefits beginning on the first day of retirement.

101 **5.4.2** Disabled employees are eligible for tuition remission benefits beginning on the first day of
102 approved long-term disability.

103 **5.4.3** Retirees and disabled employees receive tuition remission of 100 percent of tuition and
104 general student fees.

105 **5.5 Spouse and Dependent Children of Retirees, Deceased Employees, and Disabled**
106 **Employees**

107 **5.5.1** The spouse of retirees and disabled employees are eligible for tuition remission beginning
108 on the first day of the full-time employee's retirement or approved long-term disability, until the
109 retired or disabled employee's death.



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110 **5.5.2** The spouse of a deceased employee is eligible for tuition remission upon the full-time
111 employee's death or until the surviving spouse remarries.

112 **5.5.3** The dependent children of retirees, deceased employees, and disabled employees are
113 eligible for tuition remission beginning on the first day of the full-time employee's retirement or
114 approved long-term disability or upon the full-time employee's death until the individual no
115 longer qualifies as a dependent child.

116 **5.5.4** The eligible spouse and dependent children of retirees, deceased employees, and disabled
117 employees receive tuition remission of 100 percent of tuition.

118 **5.6 Adjunct Faculty**

119 **5.6.1** Adjunct faculty are not benefit-eligible but may qualify for tuition remission for
120 professional development. For professional development, adjunct faculty are eligible to receive
121 tuition remission during a semester in which they have an active teaching assignment with the
122 University. Eligibility is determined on or before the first day of the semester for which the
123 tuition remission is requested and must be met each semester. Eligibility ceases at the end of the
124 semester in which the adjunct faculty terminates employment.

125 **5.6.2** Eligible adjunct faculty receive tuition remission of 100 percent of tuition and general
126 student fees for one course per semester.

127 **5.6.3** The University provides no tuition remission for the spouse or dependent children of
128 adjunct faculty.

129 **5.7 Part-time Staff**

130 **5.7.1** Part-time staff are not benefit-eligible but may qualify for tuition remission for professional
131 development. For purposes of professional development, part-time staff are eligible to receive
132 tuition remission after six consecutive months of employment in which the part-time staff
133 worked an average of 20 hours per week (minimum of 480 hours). Eligibility is determined on or
134 before the first day of the semester for which the tuition remission is requested and must be met
135 each semester. Eligibility ceases at the end of the semester in which the part-time staff terminates
136 employment.

137 **5.7.2** Eligible part-time staff receive tuition remission of 100 percent of tuition and general
138 student fees for one course per semester.

139 **5.7.3** The University provides no tuition remission for the spouse or dependent children of a part-
140 time employee.

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142 **5.6 Taxable Income**

143 **5.6.1** Certain educational benefits received by an employee’s dependent children may be taxable
144 under IRS regulations.

145 **5.6.2** If a dependent child is not claimed as a dependent on the UVU employee/retiree’s federal
146 tax return for the year in which tuition remission is awarded (or if other allowable provisions
147 under IRS code are not met), the tuition remission benefit may be considered taxable income to
148 the employee and subject to income tax withholding in the appropriate calendar year and
149 reported to the IRS.

POLICY HISTORY		
Date of Last Action	Action Taken	Authorizing Entity
August 1977	Approved for Policy Manual	UVU Board of Trustees
August 3, 1981	Approved for Policy Manual	UVU Board of Trustees
August 1, 1989	Approved for Policy Manual	UVU Board of Trustees
April 14, 1994	Approved for Policy Manual	UVU Board of Trustees
February 8, 1996	Approved for Policy Manual	UVU Board of Trustees
August 14, 2008	Approved for Policy Manual	UVU Board of Trustees



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POLICY TITLE	Tuition and Fee Waivers for Employees, Retirees, and Dependents	Policy Number	357
Section	Compensation and Benefits	Approval Date	August 14, 2008
Subsection	Human Resources	Effective Date	August 14, 2008
Responsible Office	Office of the Vice President of Planning, Budget, and Planning		

1.0 PURPOSE

151 **1.2** To provide university employees and their dependents opportunities for continual
 152 educational development through the use of tuition and fee waivers.

2.0 REFERENCES

153

3.0 DEFINITIONS

154 **3.1 Adjunct faculty:** A faculty member holding a part-time teaching assignment who is paid
 155 either by the contact hour per semester or by an hourly wage rate for credit courses.

156 **3.2 Deceased employee:** A FTBE employee who dies while actively employed at the University.

157 **3.3 Dependent:** Dependents of a FTBE employee include unmarried dependent children from
 158 birth to the 26th birthday and the employee's spouse. Unmarried children may include
 159 stepchildren, children legally placed for adoption, and legally adopted children. This does not
 160 include children that have been previously married and are now divorced. Dependent status ends
 161 if the child is removed from placement prior to being legally adopted.

162 **3.4 Disabled employee:** A FTBE employee disabled while actively employed at the University.
 163 Disability is based on approval of disability benefits under the University's Long Term
 164 Disability or Worker's Compensation plans.

165 **3.5 Fees:** Fee waiver extends only to official general student fees published in the class schedule.
 166 Fees do not include: concurrent, off-campus, off-budget, lab, course, global aviation, study
 167 abroad, distance education, late, add, online and other miscellaneous fees.

168 **3.6 Full-time benefits-eligible employee (FTBE):** A salaried employee who works 75 percent
 169 or more full-time equivalent (FTE) hours annually.



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- 170 ~~**3.7 Hourly employee:** A regular part-time employee (non-faculty) paid from the~~
171 ~~exempt/nonexempt salary schedule. Not included:~~
- 172 ~~**3.7.1** Students~~
- 173 ~~**3.7.2** Work-study~~
- 174 ~~**3.7.3** Temporary employee whose position is expected to last fewer than 6 months.~~
- 175 ~~**3.8 Retired employee:** An employee is considered to have official university retirement status~~
176 ~~when the employee discontinues FTBE employment as a faculty or staff employee of the~~
177 ~~University with a minimum of 10 years of service, and is:~~
- 178 ~~**3.8.1** At least age 57 with a combined age and years of service that equals 75 or greater, or~~
- 179 ~~**3.8.2** Any age with at least 30 years of service, or~~
- 180 ~~**3.8.3** Age 62.~~
- 181 ~~**3.9 Self-support credit courses:** Courses offered for credit which:~~
- 182 ~~**3.9.1** Are creditable toward a Board of Regents approved degree/award program;~~
- 183 ~~**3.9.2** Waive Board of Regents approved regular tuition and fees;~~
- 184 ~~**3.9.3** Assess a special tuition rate, and~~
- 185 ~~**3.9.4** Rely on special tuition rates for revenue.~~
- 186 ~~**3.10 Tuition:** The University's regular tuition only for either credit or audit classes. Tuition does~~
187 ~~not include the payment of charges for non-credit classes.~~

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4.0 POLICY

- 189 ~~**4.1** The University provides eligible employees and their dependents opportunities for continual~~
190 ~~educational development through tuition and fee waivers. The University complies with IRS tax~~
191 ~~codes regarding tuition reimbursement.~~

5.0 PROCEDURE

- 192 ~~**5.1 Work/Class Schedule**~~



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193 ~~5.1.1 After receiving appropriate supervisor approval, FTBE employees may register for one~~
194 ~~class (up to 3 credit hours) during regular working hours provided the hours are made up at other~~
195 ~~times. If a supervisor requests that an employee take a class as a requirement of the job, the time~~
196 ~~does not need to be made up.~~

197 ~~5.1.2 Hourly employees must schedule their classes outside their work schedule, or negotiate a~~
198 ~~work schedule that will not be in conflict with desired classes.~~

199 ~~5.2 Coordination of Benefits~~

200 ~~5.2.1 Tuition and fee waivers may not be redeemed for cash.~~

201 ~~5.2.2 Tuition and fee waivers take precedence over scholarships.~~

202 ~~5.3 Eligibility~~

203 ~~5.3.1 FTBE employees are eligible to receive tuition waiver benefits:~~

204 ~~1) If their hire date is on or before the first day of classes for the semester in which the tuition~~
205 ~~waiver is to be used.~~

206 ~~2) Until the end of the semester in which the employee terminates from the University.~~

207 ~~5.3.2 Adjunct faculty employees are eligible to receive tuition waiver benefits:~~

208 ~~1) Each semester they are actively employed with the University.~~

209 ~~2) Eligibility ceases at the end of the semester in which the employee terminates from the~~
210 ~~University.~~

211 ~~3) Dependents of adjunct faculty are not eligible for a tuition waiver.~~

212 ~~5.3.3 Hourly employees are eligible to receive tuition waiver benefits:~~

213 ~~1) After 6 consecutive months of employment in which they worked a minimum of 475 hours.~~

214 ~~2) Eligibility is determined on or before the first day of classes for the semester in which the~~
215 ~~tuition waiver is to be earned.~~

216 ~~3) Eligibility ceases at the end of the semester in which the employee terminates from the~~
217 ~~University.~~

218 ~~4) Dependents of hourly employees are not eligible for tuition waivers.~~

219 ~~5) Eligibility requirements must be met each semester.~~



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- 220 ~~5.3.4 Retired and disabled FTBE employees are eligible to receive tuition waiver benefits.~~
- 221 ~~5.3.5 Dependents of tuition waiver FTBE employees, retired employees and/or deceased or~~
222 ~~disabled employees are eligible to receive tuition waiver benefits:~~
- 223 ~~1) Upon approval of the supporting FTBE employee, retired employee or disabled employee.~~
- 224 ~~2) Until the end of the semester in which the dependent no longer meets eligibility requirements.~~
- 225 ~~3) A spouse of a deceased FTBE employee ceases to meet dependent eligibility requirements at~~
226 ~~the end of the semester in which he/she remarries.~~
- 227 **5.4 Undergraduate Tuition Benefits**
- 228 **5.4.1 Eligible FTBE employees:**
- 229 ~~1) Receive a waiver of full tuition and general student fees.~~
- 230 ~~2) Receive up to 18 credit hours per semester.~~
- 231 **5.4.2 Eligible dependents of FTBE employees:**
- 232 ~~1) Receive a waiver of full tuition only.~~
- 233 ~~2) Receive up to 18 credit hours per semester.~~
- 234 **5.4.3 Eligible adjunct faculty:**
- 235 ~~1) Receive a waiver of tuition and general student fees.~~
- 236 ~~2) Receive up to the number of credits taught in the semester.~~
- 237 ~~3) May use a tuition waiver during the semester in which it was earned or during the semester~~
238 ~~immediately following (i.e., Fall to Spring, Spring to Summer and Summer to Fall).~~
- 239 **5.4.4 Eligible hourly employees:**
- 240 ~~1) Receive a waiver of tuition and general student fees.~~
- 241 ~~2) Receive a maximum of one class or 3 credit hours, whichever is greater, per semester.~~
- 242 ~~3) May use a tuition waiver during the semester in which it was earned or during the semester~~
243 ~~immediately following (i.e., Fall to Spring, Spring to Summer and Summer to Fall).~~



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244 ~~5.4.5 Eligible retired or disabled FTBE employees receive the same tuition and fee waiver they~~
245 ~~were eligible for as an active employee.~~

246 ~~5.4.6 Eligible dependents of deceased or disabled FTBE employees or retired employees receive~~
247 ~~the same tuition waiver they were eligible for while the FTBE employee was an active employee.~~

248 ~~5.5 Graduate Tuition Benefits~~

249 ~~5.5.1 Tuition waivers for graduate courses are not provided.~~

250 ~~5.6 Other/Limitations/Taxation Issues~~

251 ~~5.6.1 Tuition waivers can be used for self-support credit classes included in the standard~~
252 ~~registration process.~~

253 ~~5.6.2 In cases where an individual is eligible for both a tuition waiver and an University~~
254 ~~scholarship, the tuition waiver will be applied first. A tuition waiver benefit will not result in a~~
255 ~~cash credit (maximum of 100% tuition paid).~~

256 ~~5.6.3 Only one eligibility classification may be used to obtain a tuition waiver.~~

257 ~~5.6.4 Certain educational benefits received by employees, spouses and/or dependent children~~
258 ~~may be taxable under current IRS rules. If IRS rules stipulate that all or a portion of a tuition~~
259 ~~waiver benefit received is taxable, the University will add the taxable value of the waiver~~
260 ~~received to the employee's wages in box 1 of the employee's W-2.~~

261 ~~5.6.5 Tuition waiver forms may be found in the Human Resources office or on the Human~~
262 ~~Resources web page.~~

POLICY HISTORY		