



**Name of Policy:** Tuition Remission Policy

**Responsible Department:** Human Resources

**Responsible Administrator:** Vice President of Finance and Administration

**Effective Date:** June 20, 2018

**Reviewed / Updated Date:** October 23, 2019

**Date of scheduled review:** October 23, 2024

## **I. PURPOSE**

Elms College is committed to providing enrichment and professional development of its faculty and staff and to provide educational opportunities for their immediate family members. Therefore, Elms College offers a Tuition Remission Policy.

## **II. SCOPE**

This policy applies to eligible full-time employees, their spouse, and qualified dependents and part-time employees as outlined below, subject to all admissions and other academic requirements. The tuition waiver applies to tuition charges only; all fees are the responsibility of the employee (supplies, books, room/board, fees, etc.). The tuition benefit applies only to courses offered through Elms College undergraduate, graduate and doctorate schools.

## **III. DEFINITIONS**

### **Full Time Employee**

Full-time employees are those who are not in a temporary status and who are regularly scheduled to work the College's full-time schedule of at least 35 hours for Staff, at least 40 hours for service and maintenance positions, and 36 hours for faculty.

### **Part Time Employee**

Part-time employees are those who are not assigned to a temporary status, who have a regular work schedule is at least 20 hours per week for 10, 11, or 12 months per calendar year.

### **Dependent**

A dependent as defined by the Internal Revenue Service.

### **Undergraduate level Courses**

Undergraduate level courses are defined as courses at or below the 4000 level as identified in the course catalogue.

### **Graduate level Courses – Below Doctorate Level**

Graduate level courses are defined as courses at or above the 5000 level that are required to fulfill graduate program requirements below the doctoral level.



### **Doctorate Level Courses**

Doctorate level courses are defined as courses that are required to fulfill doctoral level program requirements.

## **IV. POLICY**

The Elms College Tuition Waiver Form must be completed and submitted to the Human Resources office to receive the benefit. Employees must maintain good academic standing and not be under a performance improvement plan to participate or continue to participate in the tuition benefit.

Any and all fees must be paid in full at time of registration. There will be no exceptions allowed. If fees are not paid in full, employee will not be allowed to register for any classes.

All eligible employees are allowed to take a maximum of 6 credits per semester for undergraduate, graduate and doctoral level programs. A request to take more than 6 credits per semester requires the approval of the Vice President of Finance and Administration.

The tuition benefit is granted with the understanding classes and study time do not conflict with regular work schedules. The employee's supervisor and the Vice President of Finance and Administration's approval must be obtained for any class taken during normal work hours. Arrangements must be made to make up the time and work during the same week.

If an employee separates from employment due to resignation or for cause, tuition will be pro-rated and the balance owed for tuition from time of separation until the end of the semester will be billed to the employee. If an employee separates from employment due to retirement, layoff, or reduction in force, the tuition waiver/remission will stay in effect until the end of the semester in which employment ends. In the event of an employee's death, his/her spouse or dependent may complete the degree program they are enrolled in tuition free.

### **Undergraduate Level Courses**

For tuition at the undergraduate level, full-time employees, their spouses and dependents after 6 months of continuous employment are eligible for 100% discount for courses taken at Elms College.

Part-time employees after 6 months of continuous employment are eligible for 100% discount for courses taken at Elms College.

### **Graduate Level – Below Doctorate Level**

For tuition at the graduate level, but below the doctorate level, full-time employees, after one year of continuous service, are eligible for a 100% discount on graduate level course tuition. Part-time employees, spouses and dependents are not eligible.

### **Doctorate Level Courses**

For tuition at the doctorate level, full-time employees, after one year of continuous



service, are eligible for a 100% discount on doctorate level courses. Part-time employees, spouses and dependents are not eligible.

Enrollment by full-time employees in doctoral courses or certification programs may be limited to two (2) full-time employees per academic year, per program, per track, or certificate based on seat availability. If additional seats are available in the program, the Dean, Chair or Program Director can make a recommendation for additional admission to the Vice President of Academic Affairs.

### **Tuition Assistance Programs**

The College offers a variety of tuition assistance programs for dependent children of eligible, full-time employees. Employees are eligible to receive these tuition benefits only after working at the College full-time on a continuous basis for one (1) year.

*Tuition Exchange Program (TEP)* – Elms College is able to offer the dependent children of eligible, full-time employees, the right to apply for a TEP scholarship to enroll full-time in an undergraduate program at other TEP schools. The decision to accept, reject, or wait list your child is made by the importing school. See participating institutions on the TEP website: [www.tuitionexchange.org](http://www.tuitionexchange.org)

*Council of Independent Colleges Tuition Exchange Program (CIC-TEP)* – Elms College is able to offer the dependent children of eligible, full-time employees, the right to apply for a CIC-TEP scholarship to enroll full-time in an undergraduate program at a participating CIC-TEP institution. The decision to accept, reject, or wait list your child is made by the importing school. See participating institutions on the CIC website: [www.cic.edu](http://www.cic.edu)

*Cooperative Tuition Exchange Program* – Elms College is able to offer the dependent children of eligible, full-time employees, the right to attend one of the following local institutions tuition free: AIC, Bay Path, Springfield College, Western New England University. The decision to accept, reject, or wait list your child is made by the importing school.

*Catholic Colleges Cooperative Tuition Exchange (CCCTE)* – Elms College is able to offer the dependent children of eligible, full-time employees, the right to apply for a CCCTE scholarship to enroll full-time in an undergraduate program at a participating CCCTE institution. The decision to accept, reject, or wait list your child is made by the importing school. See participating institutions on the CIC website: <http://www.cccte.org>

The employee application for Tuition Assistance Programs (i.e. TEP, CIC-TEP, etc.) must be completed and submitted to the Human Resources office for processing by the due date announced by the Financial Aid office.

## **VII. MISCELLANEOUS**

### **Taxable Income**

Some or all of the tuition waiver/discount benefits described above may be subject to federal or state taxes. As tax regulations change frequently, the below information is provided to you only as reference to possible tax implications of these benefits. You should consult with a tax advisor in connection with your consideration of the tuition waiver/discount benefits described above.



Section 117 of the Internal Revenue code exempts from income any reduction in tuition provided by an educational institution to an employee for education below the graduate level.

Section 132 of the Internal Revenue code exempts from income any graduate tuition benefits paid toward job-related education. To be job related, the education must help maintain or improve the skills needed for your present work or position. Determination of job relatedness is at the sole-discretion of an employee's supervisor. If the courses are not job related, the benefit becomes taxable income to the employee.

Please consult your tax advisor when considering whether or not to use this benefit.