

# Tuition Remission Policy

Tuition remission is a benefit offered to eligible Employees to provide financial assistance for classes taken at the University of Findlay by those Employees and other qualified individuals. Eligibility requirements apply to this benefit. As described below, some tuition remission benefits qualify to be offered on a tax-free basis, while other tuition remission benefits must be treated as taxable income to the beneficiary of the tuition remission benefit.

Eligible individuals under this Policy may only be recognized in one category which are defined by hierarchical order as follows:

- I. **“Employees”**: Individuals who are currently employed by the University and who are either: i) regular, full-time; or ii.) benefits- eligible part-time employees.
- II. **“Employee’s Spouse”**: Individual married to eligible Employee defined in (i). A valid marriage certificate must be produced to confirm eligibility.
- III. **“Child”**: A biological, step, or adopted child of an eligible Employee defined in (i), (iv) and (vii), subject to age and enrollment restrictions. A birth certificate or legal decree must be produced to confirm eligibility.
- IV. **“Non-Dependent Child”**: A qualifying biological, adopted, step or foster child of an eligible Employee defined in (i), (viii), over the age of 24.
- V. **“Retiree”**: Individual who worked for the University on a full-time basis for a minimum of 25 years and has retired pursuant to University policy.
- VI. **“Retiree’s Spouse”**: Individual married to eligible Retiree as defined in (v). A valid marriage certificate must be produced to confirm eligibility.
- VII. **“Retiree’s Child/Grandchild”**: A biological, step, or adopted child/grandchild of eligible Retiree as defined in (v), subject to age and enrollment restrictions. Birth certificates or legal decrees establishing the relationship must be produced to confirm eligibility.
- VIII. **“Deceased Employee”**: Individual who was actively employed by the University and who dies while classified as an active status, full- time employee.
- IX. **“Deceased Employee’s Spouse”**: Individual married to eligible Deceased Employee at the time of the Deceased Employee’s death and who have not become remarried. A valid marriage certificate and valid death certificate must be produced to confirm eligibility
- X. **“Deceased Employee’s Child”**: A biological, step, or adopted child of a deceased employee as defined in (viii), subject to age and enrollment restrictions. A birth certificate or legal decree must be produced to confirm eligibility.

## **CREDIT HOUR LIMITATIONS**

Employees are eligible to take any number of classes desired at any given time. If the Employee seeks to enroll in a class offered during the Employee’s normal working hours, permission to enroll in the course must be obtained from the Employee's manager before enrollment. The manager may revise the Employee’s work schedule during the semester, and the Employee will be expected to make up the work time.

There is no cap on credit hours during a semester for non-Employee students to whom Tuition Remission Program benefits are granted.

## **EXCLUSION**

Tuition remission will not be offered for the Doctor in Education in School Psychology.

## **PROGRAMS WITH STUDENT CAPACITY LIMITS AND COHORT PROGRAMS**

Tuition remission may be available for students pursuing an academic program that has a student capacity limit (including, but not limited to, occupational therapy, physical therapy, physician assistant, pharmacy). Eligibility for tuition remission will be based on availability within these programs in the semester in which the student seeks to enroll.

In cohort programs, if the number of qualified applicants exceed the number of seats available, up to two students who apply and are selected for the program cohort are eligible for tuition remission each year. Consideration will be given to allowing more tuition remission students when applicant demand does not fill the cohort.

## **INITIAL ENROLLMENT PROCESS REQUIREMENTS AND DEADLINES**

Individuals wishing to enroll and participate in Tuition Remission Programs must complete the following requirements:

- Apply for admission to the University or a Program as all other students do and be formally admitted based on the established admission and academic criteria of the College or Program for which they seek to enroll.
- Non-bachelor's degree holders must complete the Free Application for Federal Student Aid (FAFSA) and accept all scholarships, grants, and free government monies for which the applicant qualifies.
  - Federal and state grant monies, institutional aid, and outside scholarships will be applied to the student account **prior** to tuition remission. Grants and scholarships may be used to cover on-campus room and board. Federal Pell Grant monies may also be used for book vouchers. Beneficiaries of the Tuition Remission Policy are not eligible for any University Endowed Scholarships.
- After admission to the University, the Employee or qualified individual must submit a Tuition Remission Application. This application is accessible in Workday and can be found by searching "Create Request > Tuition Remission Application." Newly admitted qualified individuals must submit a Tuition Remission Application after registering for their first semester or 30 days prior to the semester in which the individual seeks to receive such benefits, whichever is later.
- Employees subject to taxation for benefits received must meet with a representative from the Office of Human Resources to ensure appropriate taxation is withheld from the employee's pay.

All of the above requirements must be completed before any Tuition Remission Program benefits will be approved by the University. Failure to complete these initial enrollment process requirements may result in denial of Tuition Remission Program benefits.

## **CONTINUING ENROLLMENT REQUIREMENTS AND DEADLINES**

After the initial approval of Tuition Remission Program benefits, qualified individuals seeking tuition remission benefits in future semesters are required to submit the Tuition Remission Application via Workday at least thirty days before the semester begins, for every semester in which they seek such benefits. The FAFSA application must be completed annually and the taxation review meeting with Human Resources must be completed each semester. Failure to complete these continuing enrollment requirements may result in denial of Tuition Remission Program benefits.

## **LOSS OF ELIGIBILITY AND PAYMENT REQUIREMENTS**

If an Employee's employment ceases for any reason during the course of a given semester, term, or session, the tuition remission amount awarded for the given semester will be the final award applied for the participating student.

If a student's GPA drops below a 2.0 on a scale of 4.0, the student will be responsible for repayment of any remission benefit received for the semester in which the GPA was below 2.0.

## **TUITION REMISSION PROGRAMS – PREPARATORY COURSEWORK AND PROFESSIONAL LICENSURE**

### **Undergraduate Coursework**

Eligible individuals pursuing undergraduate coursework required for entrance to a degree program or coursework taken as continuing education for a professional license at an undergraduate level will receive a tuition reduction of 100% of tuition charges up to six (6) credit hours. If an eligible individual pursues undergraduate coursework required for entrance to a degree program or takes coursework as continuing education for professional licensure at an undergraduate level beyond six (6) credit hours, a tuition reduction of 50% will be applied to any credit hours exceeding six (6) credit hours.

### **Graduate Coursework**

Eligible individuals pursuing graduate coursework required for entrance to a degree program or coursework taken as continuing education for a professional license at a graduate level, will receive a tuition reduction of 50% of total tuition charges.

## **TUITION REMISSION PROGRAMS - UNDERGRADUATE LEVEL**

### ***Undergraduate Tuition Remission Benefits and Limitations***

Tuition remission will cover UF undergraduate tuition costs up to 150% of the published program length measured by the attempted credit hours. Costs for textbooks, materials, additional fees, room and board, miscellaneous fees, and any non-tuition fees are not covered by the Tuition Remission Program. Any direct-billed, non-tuition charges must be paid in full prior to the student being eligible for additional tuition remission benefits.

The Tuition Remission benefit for undergraduate programs will not exceed the tuition charges of a regular academic program, as set forth in the University of Findlay tuition and fee schedule:

<https://findlay.smartcatalogiq.com/en/current/Undergraduate-Catalog>

Students enrolling in academic programs that require additional tuition expenses will be responsible for paying the difference in the tuition costs.

**Only Employees and Retirees and their Spouses, Deceased Employees' Spouses, and eligible dependent children qualify for the Undergraduate Tuition Remission benefit to be excluded from income.** Human Resources will review the tax treatment of tuition remission benefits prior to the first semester of enrollment in which the individuals receive such benefits and annually thereafter.

### **Eligibility for 100% Undergraduate Tuition Remission**

So long as the individual seeking the benefit has not earned a bachelor's degree or higher from the University of Findlay or any other institution, the following individuals are eligible to receive full tuition up to the amounts set forth in the tuition and fee schedule:

- Employees
- Employee's Spouse
- Employee's Dependent Child
- Retirees
- Retiree's Spouse
- Deceased Employee's Spouse
- Deceased Employee's Dependent Child

### **Eligibility for 90% Undergraduate Tuition Remission**

So long as the individual seeking the benefit has not earned a bachelor's degree or higher from the University of Findlay or any other institution, the following individuals are eligible to receive 90% tuition up to the amounts set forth in the tuition and fee schedule:

- Employee's Non-dependent Child
- Deceased Employee's Non-dependent Child

### **Eligibility for 50% Undergraduate Tuition Remission**

So long as the individual seeking the benefit has not earned a bachelor's degree or higher from the University of Findlay or any other institution, and the individual is admitted and enrolled by the end of the calendar year during which the individual attains the age of 24, the following individuals are eligible to receive up to 50% of full tuition amounts set forth in the tuition and fee schedule:

- Retiree's Child
- Retiree's Grandchild

### **TUITION REMISSION PROGRAMS - GRADUATE LEVEL**

The University of Findlay offers tuition remission to eligible individuals for graduate coursework. Graduate program tuition remission benefits are based on a percentage of annual tuition costs as noted below and are reviewed on an annual basis. The tuition remission offered to individuals eligible for such benefits will vary based on the Program. Current tuition information can be found at:

<https://findlay.smartcatalogiq.com/en/current/Graduate-Catalog>

### **TUITION REMISSION PROGRAMS – DUAL DEGREES**

This Section applies in the event an individual eligible for tuition remission is pursuing two degrees simultaneously. If an eligible individual is pursuing a program which awards both an undergraduate and graduate degree, the applicable Tuition Remission Program will be based on the program level of their coursework during the semester. For example, an individual taking undergraduate courses during a semester in which they seek tuition remission will receive such benefits under the Undergraduate-Level programs. The Tuition Remission Application submitted each semester will guide which tuition remission benefits shall apply. In the event an eligible individual is simultaneously pursuing a Doctor of Pharmacy and another graduate degree, the Doctor of Pharmacy degree shall be considered the first graduate degree.

### ***Graduate Tuition Remission Limitations***

Tuition remission will cover UF graduate tuition costs up to 120% of the published program length measured by the attempted credit hours. Costs for textbooks, materials, additional fees, room and board, miscellaneous fees, and any non-tuition fees are not covered by the Tuition Remission Program. Any direct-billed, non-tuition charges must be paid in full prior to the student being eligible for additional tuition remission benefits.

### **Eligibility for Tuition Remission for First Graduate Degree**

So long as the individual seeking the benefit has not earned a graduate-level degree at the University of Findlay or any other institution, the following individuals are eligible to receive a tuition reduction for graduate-level coursework towards a first graduate degree as set forth below:

- Employees
- Employee's Spouse
- Employee's Child (only if admitted and enrolled by the age of 26 and completes degree without interruption in enrollment).

Only ***UF employees*** are eligible for tax free graduate education benefits up to the IRS limit.

Tuition reimbursement of graduate level courses is generally a taxable benefit subject to withholding of state and federal taxes. Under certain circumstances, individual courses may be exempt from the withholding of the state and federal tax if they are considered "job-related."

Any tuition benefit awarded to an employee's spouse and/or child will be subject to graduate tuition taxes and the employee's wages will be taxed accordingly. The Office of Human Resources will reach out to the employee to schedule a graduate tuition tax meeting prior to taxes being applied.

The Graduate Course Tax Exemption form can be found at:

<https://www.findlay.edu/offices/business-affairs/human-resources/employee-resources>

### **Graduate Tuition Remission Benefits and Limitations – First Graduate Degree**

#### ***Non-Cohort Graduate Programs***

Eligible individuals who are admitted to and enroll in non-cohort based graduate programs will receive a tuition reduction of up to 90% per credit hour. Contact the Office of Financial Aid for identification of non-cohort based graduate programs.

#### ***Cohort Graduate Programs***

Eligible individuals who are admitted to and enroll in cohort based graduate programs (as identified by the Office of Financial Aid and subject to the capacity limitations described above) will receive a tuition reduction of up to 80% per credit hour.

#### ***Doctor of Pharmacy***

Eligible individuals who are admitted to and enroll in the Doctor of Pharmacy program (years P1 to P6) will receive a tuition reduction of up to 77% per credit hour.

### **Eligibility for Tuition Remission for Second Graduate Degree—Non-Cohort and Doctor of Education Only**

Whether the individual seeking the benefit has earned a first graduate-level degree at the University of Findlay or any other institution, the following individuals are eligible to receive a tuition reduction for graduate-level coursework towards a second graduate degree as set forth below:

- Employees
- Employee's Spouse

## **Graduate Tuition Remission Benefits and Limitations – Second Graduate Degree**

### ***Non-Cohort Graduate Programs***

Tuition Remission for a second graduate degree will be available for non-cohort programs and the Doctor of Education program only. If the individual seeking admission and enrollment in a non-cohort graduate program in pursuit of a second graduate degree is an Employee, the Employee must first receive authorization from their direct supervisor or, if the Employee does not have a direct supervisor, a Cabinet Member.

Eligible individuals will receive a tuition reduction of up to 45% per credit hour.

### ***Doctor of Education***

Eligible individuals who are admitted to and enroll in the Doctor of Education program will receive a tuition reduction of up to 20% per credit hour.

### **University of Findlay, Ashland University and Tiffin University Partnership**

University of Findlay employees are eligible to receive a 25% discount on classes (with the exception of UF's EDD) if attending Ashland University or Tiffin University. When applying for admission at either university, UF employees must notify Ashland University or Tiffin University if planning to use the discount available under the MOU.

Only ***UF employees*** are eligible for the University of Findlay, Ashland University and Tiffin University class discounted rate.