

Tuition Remission Policy

Tuition remission is a benefit to provide financial assistance for classes taken at the University of Findlay. This benefit is available for eligible Employees and eligible family members and other qualified individuals.

Eligibility requirements apply to this benefit. As described below, some tuition remission benefits qualify as a tax-free benefit, while other tuition remission benefits must be treated as taxable income to the beneficiary of the tuition remission benefit.

Eligibility for tuition remission begins the first full semester following the Employee's date of hire.

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. **"Qualifying Child"**: A biological, step, or adopted child of an eligible Employee defined in (i), (iv) and (vii), subject to age, enrollment, and IRS restrictions as described below. A birth certificate or legal decree must be produced to confirm eligibility.

Be under age 19 or under 24 if a full-time student, or any age if permanently and totally disabled

Live with you for more than half the year, with some exceptions

Get more than half their financial support from you

Not file as married filing jointly unless only to claim a refund of taxes paid or withheld

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 has retired from the University at the conclusion of 10 consecutive years and for whom the sum of age and length of service is at least 65.

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”**: A biological, step, or adopted child of eligible Retiree as defined in (v), subject to age, enrollment, IRS restrictions as described below. A birth certificate or legal decree must be produced to confirm eligibility.

Be under age 19 or under 24 if a full-time student, or any age if permanently and totally disabled

Live with you for more than half the year, with some exceptions

Get more than half their financial support from you

Not file as married filing jointly unless only to claim a refund of taxes paid or withheld

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.

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 and/or non-graduate 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, merit scholarships, external scholarships, and University endowed scholarships will be applied to the student account prior to tuition remission.
- 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. **This application must be completed for each semester of which an employee or qualified individual is seeking to obtain tuition remission benefits.**

- Employees subject to taxation for benefits received will receive notification from a representative from the Office of Human Resources to inform the employee of the appropriate taxation amount and pay withholding amount.

All of the above requirements must be completed before any Tuition Remission Program benefits will be reviewed for approval 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.**

Undergraduate and Graduate students **must complete the FAFSA application annually** and the taxation review by the Office of 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.

A student will be responsible for repayment of any remission benefit received for any class failed. Additionally, if a student's cumulative 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 cumulative GPA was below 2.0.

Credit Hour and Other 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.

Eligible family members or other qualified individuals are eligible for undergraduate tuition remission for ***no more than 8 semesters or completion of undergraduate degree, whichever comes first.***

Program Exclusions and Limitations

Tuition remission is only offered to **Employees** for the Doctor in Education in School of Psychology, Doctor of Occupational Therapy, Doctor of Physical Therapy, and Physician Assistant. These programs are eligible for up to a 25% tuition discount.

The Doctor of Pharmacy Undergraduate Program Courses (Pharm. D; FY1, FY2, P1, P2 Freshman Student to Senior Student) qualify for the **Undergraduate** remission discount as stated in this policy. This benefit is available for eligible Employees **and** eligible family members and other qualified individuals, per the undergraduate remission eligibility as stated in this policy.

The Doctor of Pharmacy Graduate Program Courses (Pharm. D P3, P4 Graduate Student) are eligible for up to a discount rate of 25%. This benefit is available for eligible Employees and eligible family members and other qualified individuals, per graduate remission eligibility as stated in this policy.

The Distance Doctor of Pharmacy (Pharm. D Online) program is **not eligible** for tuition remission.

Programs with Student Capacity Limits and Cohort Programs

Tuition remission may be available for employees, an employee's family member(s) or other qualified individuals pursuing an academic program that has a student capacity limit (including, but not limited to, occupational therapy, physician assistant). Eligibility for tuition remission will be based on availability within these programs in the semester in which the employee, an employee's family member(s) or other qualified individuals seeks to enroll.

In cohort programs, if the number of qualified applicants exceed the number of seats available, up to two employees, an employee's family member(s) or other qualified individuals 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 employees, an employee's family member(s) or other qualified individuals when applicant demand does not fill the cohort.

Cohort Graduate Program

Eligible employees who are admitted to and enroll in cohort based graduate programs will receive a tuition remission discount of up to 80% per credit hour.

Eligible employee spouses and/or dependents who are admitted to and enroll in cohort based graduate programs will receive a tuition remission discount of up to 40% per credit hour.

Contact the Office of Financial Aid for identification of non-cohort based graduate programs

Tuition Remission Programs – Undergraduate Level

Undergraduate Tuition Remission Benefits and Limitations

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 is awarded based on the traditional, base undergraduate rate of tuition (not including pharmacy, animal science/pre-veterinary medicine, and equestrian studies) and 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 qualifying dependent children qualify for tax-exempt Undergraduate Tuition Remission benefits. The Office of 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.

Undergraduate Tuition Remission Discount

So long as the Employee seeking the benefit has not earned a bachelor's degree or higher from the University of Findlay or any other institution, the Employee and other qualified individuals as listed below is eligible to receive 100% tuition discount for undergraduate courses as set forth in the tuition and fee schedule:

- Employees
- Employee's Spouse

- Employee's Qualifying Dependent Child
- Deceased Employee's Dependent Child

An employee's family member(s) or other qualified individuals listed below, so long as they have not earned a bachelor's degree or higher from the University of Findlay or any other institution, are eligible to receive 50% tuition discount for undergraduate courses as set forth in the tuition and fee schedule:

- Employee's Non-Dependent Child
- Deceased Employee's Non-dependent Child
- Deceased Employee's Spouse
- Retiree
- Retiree's Spouse
- Retiree's Child

Tuition Remission Programs – Graduate Level

Graduate Tuition Remission Benefits and Limitations

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 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>

Graduate Tuition Remission Discount

So long as the Employee seeking the benefit has not earned a graduate-level degree from the University of Findlay or any other institution, the Employee as listed below is eligible to receive 90% tuition discount for graduate-level courses as set forth in the tuition and fee schedule:

- Employees

An employee's family member(s) or other qualified individuals, so long as they have not earned a graduate degree from the University of Findlay or any other institution, the Employee's eligible family member(s) or other qualified individual(s) as listed below are eligible to receive 50% tuition discount for graduate-level courses as set forth in the tuition and fee schedule:

- 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** may be eligible for tax free graduate education benefits up to the IRS limit.

Tuition remission benefits for 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.

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. Employees subject to taxation for benefits received will receive notification from a representative from the Office of Human Resources to inform the employee of the appropriate taxation amount and pay withholding amount.

The Graduate Course Tax Exemption form can be found at:

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

Graduate Tuition Remission Limitations

Doctor of Occupational Therapy and Doctor of Physical Therapy

Eligible Employees and eligible family members and other qualified individuals, who are admitted to and enroll in the Doctor of Occupational Therapy or Doctor of Physical Therapy program will receive a tuition remission discount rate of up to 25% per credit hour.

Doctor of Pharmacy

Eligible Employees and eligible family members and other qualified individuals, who are admitted to and enroll in the Doctor of Pharmacy (Pharm. D; FY1, FY2, P1, P2 Freshman Student to Senior Student) will receive the Undergraduate Tuition Remission Discount as defined on page 5 of this policy.

Eligible Employees and eligible family members and other qualified individuals, who are admitted to and enroll in the Doctor of Pharmacy (Pharm. D P3, P4 Graduate Student) are eligible for tuition remission discount rate up to 25% per credit hour.

Eligible Employees and eligible family members and other qualified individuals, who are admitted to and enroll in the Distance Doctor of Pharmacy (Pharm. D Online) program are **not eligible** for tuition remission.

Doctor of Education

Doctor of Education

Only eligible Employees, who are admitted to and enroll in the Doctor of Education program will receive a tuition discount of up to 50% per credit hour.

Doctor of Education in School of Psychology

Only eligible Employees, who are admitted to and enroll in the Doctor of Education in School of Psychology program will receive a tuition discount of up to 25% per credit hour.

Tuition Remission Programs – Preparatory Coursework and Professional Licensure

Undergraduate and Graduate Coursework

Eligible Employees pursuing undergraduate or graduate coursework required for entrance to a degree program or coursework taken as continuing education for a professional license at an undergraduate or graduate level, will receive a tuition remission discount of 50% of per credit hour.

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.

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 eligible University of Findlay Employees are eligible for the University of Findlay, Ashland University and Tiffin University class discounted rate.