

UNIVERSITY OF ROCHESTER
TUITION BENEFITS PLAN FOR FACULTY AND STAFF

Instructions for Application and Waiver Procedure
For Credit Courses Taken at the University of Rochester

Tuition Waiver Procedure

Step # 1 Employee:

- ♦ Completes Application for Tuition Waiver (one application per individual for each term)
 - Completes Employee Section
 - Lists all courses for which a tuition waiver is requested (maximum of 2 courses per semester or quarter)
 - Signs application
- ♦ Takes Application for Tuition Waiver to supervisor or department head

Step # 2 Supervisor or Department Head:

- ♦ Reviews application in terms of employee's ability to complete course(s) without interfering with normal work schedule
- ♦ Checks appropriate items under Department Certification section
- ♦ Signs and dates application, and returns application to employee

Step # 3 Employee:

- ♦ Keeps cover sheet with instructions for application and waiver procedure
- ♦ Takes waiver to Registrar's office when registering for the course(s)
- ♦ Registers for course(s)

Step # 4 Registrar's Office:

- ♦ Verifies accuracy of course information the Application for Tuition Waiver
- ♦ Certifies that course(s) listed on Application for Tuition Waiver match the course(s) for which employee is registered
- ♦ Enters term/year code on form
- ♦ Stamps Application for Tuition Waiver and returns to employee

Step # 5 Employee:

- ♦ Individuals are advised to keep a copy of their completed application for their records.
- ♦ Returns completed application to the Benefits Office (Medical Center G-8011, Box 636)
- ♦ **Completed applications must be received by the Benefits Office no later than 30 days after the start of the course(s). Retroactive requests will not be approved.**

Step # 6 Benefits Office:

- ♦ Confirms eligibility, authorizes the Application for Tuition Waiver for an anticipated credit, notifies the Bursar's Office of the authorization, and sends verification to the faculty or staff member.
- ♦ **Please allow two weeks for the Benefits Office to process and authorize application. Applications cannot be authorized until stamped by the Registrar's Office.**

Tuition Waiver Information

- ♦ **Tuition benefits for graduate courses may be taxable.** The value of tuition waiver for graduate courses taken by an employee may be taxable unless the course meets the IRS definition of job-related. The IRS defines a course as job-related if it *maintains or improves skills for the individual's present job, or if the course meets the employer's express requirements for retaining the job.* For graduate course(s) to be considered non-taxable, supervisor or department head should check appropriate space on Application for Tuition Waiver if IRS definitions met. The first \$5,250 per year in benefits for graduate courses that do not meet the IRS definition of job-related will not be considered taxable. Taxable income for tuition benefits above \$5,250 will be reflected on the W-2 for the calendar year when the actual tuition credit is posted to the student's account..
- ♦ If the supervisor **requires** an hourly paid staff member to take job-related course(s), class time is considered as working time and will be paid as such by the staff member's department. If a course occurs outside the normal work hours, additional pay will be required for hourly paid staff (including overtime premium) if work exceeds 40 hours in a week.
- ♦ Tuition benefits are provided for credit-bearing courses only. Courses taken on audit basis will not be covered. Non-credit courses will not be covered unless they meet the criteria of being directly job-related, having at least 15 contract hours, having outside readings and assignments, and having a formal evaluation based on a final exam.
- ♦ ***In all instances, tuition benefits are contingent upon successful completion of the course and continuation of eligibility for tuition benefits based on employment status with the University. If these criteria are not met, the employee will be responsible for payment of the course and any related fees, i.e., late fees. The approved waiver is only for the courses listed. Any change in courses listed (add/drop/withdrawal), will result in the employee being responsible for payment of the course as stated in the refund schedule.***
- ♦ Cost of supplies, textbooks and the like will not be covered.
- ♦ In no instance is an employee eligible for more than 2 courses per semester or quarter.
- ♦ **Grandparenting of Tuition Benefits.** Employees matriculated in a degree program as of 9/1/96 and receiving tuition benefits from the University can elect to maintain the tuition benefit level prior to 9/1/96 of 100% waiver for two courses per semester or quarter. Grandparenting at this level applies only to the degree for which an employee was matriculated as of 9/1/96. When applying for the tuition waiver, the employee may need to provide written proof of matriculation in a degree program.
- ♦ Questions regarding the Tuition Benefits Plan should be directed to the **Benefits Office @ 275-7013.**

APPLICATION FOR TUITION WAIVER FOR COURSES TAKEN AT THE U of R

- ◆ **Application should be completed prior to registration**
- ◆ **Tuition Waiver will be credited following successful completion of class**

(Before completing application, please read cover sheet for instructions)

EMPLOYEE SECTION

Name _____ University Telephone _____
 Division/Department _____ Home Telephone _____
 Intramural Address _____ Employee ID # _____
 Job Title _____ Social Security # _____

 _____ FALL _____ WINTER _____ SPRING _____ SUMMER Starting _____ Ending _____
 (month/year) (month/year)
 School/College CRN Course # and Title Credit Hours Graduate Level Course (Yes/No)

1. _____
 2. _____

I hereby acknowledge that tuition benefits will be provided to me contingent upon successful completion of the course and continuation of my eligibility for tuition benefits based upon my employment status with the University. I realize that if I do not satisfy these criteria, I will be responsible for payment of the course and any related fees, i.e., late fees.

Signature of Employee **Date**

DEPARTMENT CERTIFICATION

(To be completed by Supervisor/Department Head)

Please check all appropriate items.

- ____ Meets IRS definition of job-related course
 (The IRS defines a course as job-related if it maintains or improves skills for the individual's present job, or if the course meets the employer's express requirements for retaining the job.)
- ____ Job-related course
 (The University defines a course as job-related if it is related to the employee's job at the University or is part of a degree plan that would prepare an employee for a future job within the University.)
- ____ Course(s) will not interfere with work

Signature of Supervisor or Dept. Head **Date**

REGISTRAR CERTIFICATION

(To be completed by Registrars' Office)

The above-named student has registered for the course(s) listed for _____
 TERM/YR

GRANDPARENTING CERTIFICATION

(To be completed by employee, if applicable)

I hereby request to be grandparented at the prior to 9/1/96 tuition benefit level of 100% tuition waiver for two courses per semester or quarter. I certify that I have previously received tuition benefits from the University and was matriculated in a degree program as of 9/1/96. If necessary, I will provide the Benefits Office with proof of matriculation.

Signature of Employee **Date**

FOR BENEFITS OFFICE USE ONLY

 Benefits Office Authorization **Date**

BENEFITS OFFICE COPY