Tuition Assistance Benefit (TAB) Employee Guide

As a leader in education, the University of Colorado values strong, curious minds and continued growth, not just for our students, but also for our dedicated, diverse workforce. The purpose of this guide is to assist CU faculty and staff who are eligible for the Tuition Assistance Benefit (TAB) navigate the application process. This guide reflects CU’s Tuition Assistance Benefit Administrative Policy Statement (APS) Number 5024.

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Introduction to TAB

The University of Colorado offers a Tuition Assistance Benefit* (TAB) giving opportunity for eligible employees and their dependents to reduce the cost of tuition at any one of the four CU campuses. The employee and/or dependent(s) seeking to use the benefit must satisfy eligibility requirements and applicable campus admissions requirements prior to registration deadlines.

*TAB can only be provided in the form of a Tuition Assistance Benefit applied to the student tuition accounts, employees cannot choose to receive cash in place of TAB.

TAB Eligibility

Employee eligibility: To be eligible for TAB, you must meet the following criteria:
- Work in a regular, non-temporary position
- Work 20 hours or more per week (a 50% or greater appointment or combination of eligible appointments)
- To confirm eligibility, view the Benefit Eligibility Matrix

Eligibility effective date: You must be in an active appointment and have an effective date for benefits at the time of the published campus TAB deadline. If you are a new employee, your effective date is based on your hire date. If your hire date is the first of the month, your effective date is the first of the month. If you hire date is any day after the first day, benefits are effective the first day of the following month.

FMLA leave or sabbatical does not preclude eligibility for the benefit.

Dependent eligibility: If you are a benefits eligible employee, you can defer your TAB to an eligible dependent(s)*. Eligible dependents include:
- Spouse, common-law spouse, civil union partner, domestic partner
- Dependent children to age 27

*Dependents that are not federal tax dependents (domestic partner, civil union partner, or children of domestic or civil union partner) are eligible for TAB however, they will be subject to taxation as per IRS rules.

Designating a TAB User(s)

Each academic year, you will choose if you will utilize TAB or if you will defer it to an eligible dependent or split it between multiple dependents. The TAB benefit cannot be split between and employee and a dependent(s) within the same academic year (Fall – Summer Semester).
Employee TAB

Employees can waive up to **9 eligible credits** per academic year on any CU campus for eligible undergraduate and graduate courses.

**Employee user criteria:**
- Credits do not rollover from one academic year to the next.
- TAB can be used for eligible undergraduate and graduate courses.
- TAB can be used at a different CU campus each semester.
- TAB cannot be split between two different CU campuses in the same semester.
- The nine credits can be used in one semester or split among semesters during the same academic year.
- The amount of TAB you receive is considered financial assistance and may impact financial aid eligibility.

**Employee course registration:** Starting Fall 2022 all campuses have the same registration policy. Employees may register seven (7) calendar days prior to the first day of the semester or the first day of class, whichever is earlier. This applies to both undergraduate and graduate courses. Registering prior to the designated times will deem you ineligible for the pre-registered course(s) for that semester. See [Appendix B-E](#) for registration dates and deadlines.

**Dependent TAB**

**Campus Criteria for eligible dependents:** As part of the Intercampus Dependent TAB program, a dependent’s TAB amount is determined by which campus they attend in relation to where the employee works.
- **Option A- Home Campus:** dependent(s) taking classes on the employee’s campus of employment.
  System Administration employees select a home campus.
- **Option B – Other Campus:** dependents attending classes on a CU campus other than the employee's campus of employment.

**Dependent Criteria:**
- The benefit may be split between dependents within the same academic year.
- Multiple dependents must use the **same option**, either Option A – Home Campus or Option B – Other Campus.
- Dependents will follow regular registration windows on their campus.
- Employees married to each other are not considered a dependent of one another under the TAB benefit policy.
- The amount of TAB you receive is considered financial assistance and may impact financial aid eligibility.
Option A – Home Campus

Dependents of CU Boulder employees (and CU System’s employees who choose CU Boulder as their home campus) receive a 30% tuition discount each semester throughout the academic year. TAB can be used for eligible undergraduate and graduate courses.

Dependents of CU Denver, CU Anschutz and UCCS employees (and CU System’s employees who choose one of these campus’ as their home campus) can waive up to 9 eligible credits per academic year. TAB can be used for eligible undergraduate and graduate courses.

If both parents/partners are employed at CU in eligible appointments, the dependent(s) may waive up to 18 credit hours per academic year for CU Denver, Anschutz and UCCS, or receive a 60% tuition discount per dependent if the Home Campus of each parent/partner is Boulder.

Option B – Other Campus

Dependents attending a campus that is not the employee’s home campus will receive $270 per credit hour for up to 9 credits ($2,430) per academic year applied to dependent’s tuition. TAB can only be used for eligible undergraduate courses. Dependents cannot use TAB for graduate courses in Option B – Other Campus.

If both parents/partners are employed at CU in eligible appointments, the dependent(s) may receive $270 per credit up to 18 credit hours per academic year.

The TAB Application

The TAB application process starts with Employee Services (ES). ES is responsible for verifying employee and dependent eligibility for TAB. After ES verifies user eligibility, your TAB application is sent to the attending campus bursar’s office for course approval and processing of the tuition waiver on the student’s bill.
Approving user eligibility

Each semester you want to use TAB, you will complete a TAB application form in your employee portal.

- Use the TAB application for employee and dependent submissions for all campuses.
- Employee must submit the TAB application on their dependent’s behalf.
- The TAB application initiates the tuition assistance process for each semester you are using it.
- The TAB process is separate from applying to the university/program and from registering for classes (see Appendix B-E for campus specific information).

If using TAB for a dependent, Dependent Eligibility Verification is required. If you have already verified your dependent(s), for example you verified them for your medical plan, then they do not need to be verified again.

Completing the TAB Application:

1. Access the TAB application in the employee portal:
   a. Log into the employee portal.
   b. Open the CU Resources dropdown menu at the top center of the page and select Forms.
   c. Click the Career Advancement tile, then click the Tuition Assistance Application tile.
2. Complete and submit the TAB application within the campus specific deadline periods. Applications submitted outside the deadline period will be denied.
3. Watch for an email from tuitionbenefit@cu.edu indicating they have received your TAB application. Check your spam box if you do not receive within 24 hours.
4. Watch for a second email from tuitionbenefit@cu.edu verifying your (or your dependent(s)) eligibility. Once verified, the TAB application is sent to the campus of attendance for course verification and tuition processing. You will be notified by your campus registrar and/or bursar office (depending on the campus) from that point forward.

Approving course eligibility and applying the tuition waiver

Once the TAB office has determined an employee and/or dependent’s eligibility, the campus TAB Bursar’s Office processes your TAB application for course eligibility and waives your tuition for eligible courses.

- If any courses are ineligible, you will have five business days from the receipt of your email notification to drop them or you will be responsible for your full tuition bill.
- Contact your campus bursar’s/registrar’s office for questions regarding course eligibility and tuition bills. See Appendix A for a campus specific resources and contacts.
- Due to the volume of TAB applications, processing times and the time of the application period vary by campus office.

Student Fees

- TAB assists with tuition costs only.
- You are responsible for student fees, books and educational expenses, and any remaining tuition after TAB is applied.

CU Denver/Anschutz student fees
CU Boulder student fees
CU Colorado Springs (UCCS) student fees, pg. 15 (PDF)
Course Exclusions

- TAB applies to campus specific eligible courses. Each campus determines TAB eligible courses.
- Common exclusions include audits, study abroad, Continuing Education, Extended Studies, the mini-MBA, the Executive MBA program, the One-Year MBA program, and CU Boulder’s Part-Time Evening MBA program.
- CU Anschutz TAB is limited to Public Health, Nursing and Graduate School courses.

College Opportunity Fund for Undergraduates

Employees and dependents who are considered Colorado residents (undergraduate) are required to apply for and authorize the College Opportunity Fund stipend. This stipend is an amount of money per credit hour that is paid by the state of Colorado on behalf of an eligible undergraduate student who is attending a participating college in the state of Colorado. This is an added benefit because you get more money off your tuition cost!

Please keep in mind that if you do not apply and authorize the COF stipend, you will be responsible for paying the COF portion of the tuition bill (in addition to student fees which apply to all employees regardless of residency).

- Once the College Opportunity Fund stipend is applied to your tuition bill, your TAB will be applied to the remainder of your tuition cost depending on the campus where you or your dependent enroll.
- You only need to apply for and authorize the College Opportunity fund once. The stipend is available for 145 undergraduate hours.

Example with the COF stipend:

\[
\text{Total Tuition Cost} - \text{COF Stipend} = \text{Remaining Tuition Cost} - \text{TAB} = \text{Tuition Cost for Employee}
\]

Example without the COF stipend:

\[
\text{Total Tuition Cost} - \text{Cost of the COF Stipend Paid by Employee} = \text{Remaining Tuition Cost} - \text{TAB} = \text{Tuition Cost for Employee}
\]

- If you do not get the COF authorized, you will be responsible for paying the amount of the COF before TAB is applied to your remaining cost.
- For more information on the College Opportunity Fund please see the website, https://cof.college-assist.org/.
- Instructions for how to apply and authorize the COF are available on the website, https://www.colorado.edu/registrar/students/state-residency/admitted/cof
- If you have questions regarding the COF, please contact your campus Bursar’s office (Appendix A).
Taxation

The TAB may be subject to taxation and may affect financial aid. Video: [Tuition Assistance Benefit Taxation](#)

**How much will I be taxed?**

TAB that falls under taxable categories will be subject to Federal (22%) and State (4.55%) and 7.65% of FICA (Social Security and Medicare) taxes for an estimated total of 34.2%. This money will be taken out of employees' paychecks typically one to two months after your campus of registration's census deadline.

<table>
<thead>
<tr>
<th>TAB user and course type</th>
<th>Subject to taxation?</th>
<th>Why?</th>
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</thead>
<tbody>
<tr>
<td>Employee undergraduate courses</td>
<td>NO</td>
<td>Any amount provided is excludable from employee wages. It is not reportable by the employer and is not taxable to the employee. Pursuant to Internal Revenue Code section 117(d), &quot;Qualified Tuition Reduction&quot;</td>
</tr>
<tr>
<td>Employee graduate courses</td>
<td>Not taxed when benefit amount is <strong>less than</strong> $5,250 per calendar year; taxed when benefit amount <strong>exceeds</strong> $5,250 per calendar year</td>
<td>The benefit in excess of $5,250 is taxable to the employee. It is reportable on Form W-2 as wages, subject to applicable income tax withholding and payroll taxes. It is not considered salary from which retirement contributions to the mandatory retirement plans can be made (i.e., PERA's defined benefit plan or CU's 401(a) Retirement Plan), although it is &quot;includable compensation&quot; from which elective deferrals can be made for the following elective plans: the CU 403(b) Voluntary Retirement Plan, PERA 401(k) Plan and PERA 457 Plan.</td>
</tr>
<tr>
<td>Dependent undergraduate courses</td>
<td>NO</td>
<td>Any amount provided is excludable from employee wages. It is not reportable by the employer and is not taxable to the employee. Pursuant to Internal Revenue Code section 117(d), &quot;Qualified Tuition Reduction&quot;</td>
</tr>
<tr>
<td>Dependent graduate courses</td>
<td>YES</td>
<td>The benefit is taxable to the employee for the full amount of waived tuition. It is reportable on Form W-2 as wages, subject to applicable income tax withholding and payroll taxes. It is not considered salary from which retirement contributions to the mandatory retirement plans can be made (i.e., PERA's defined benefit plan or CU's 401(a) Retirement Plan), although it is &quot;includable compensation&quot; from which elective deferrals can be made for the following elective plans: the CU 403(b) Voluntary Retirement Plan, PERA 401(k) Plan and PERA 457 Plan.</td>
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</tbody>
</table>

*Dependents of domestic or civil union partnerships*

If a child or spouse of a domestic or civil union partnership is not eligible to be claimed as a dependent on the employee's federal individual income tax return, the TAB is **taxable to the employee**.

This will be reported on the employee's Form W-2 as wages, subject to applicable income tax withholding and payroll taxes. It is not considered salary from which retirement contributions to the mandatory retirement plans can be made (i.e., PERA's Defined Benefit Plan or CU's 401(a) Retirement Plan), although it is considered "includable compensation" from which elective deferrals can be made for the following plans: PERA 401(k) Plan, the CU 403(b) Voluntary Retirement Plan and PERA 457 Plan.
# Appendix A: TAB Resources and Contacts

## Employee Services
Call: 303-860-4200, option 3  
Email: tuitionbenefit@cu.edu

## Campus Bursar’s and Registrar Contacts | Campus Admissions Contacts | Websites

<table>
<thead>
<tr>
<th>CU Boulder</th>
<th>TAB Benefit Contact</th>
<th>Admissions Office</th>
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<tr>
<td></td>
<td>Email: <a href="mailto:bldrtuitionbenefit@colorado.edu">bldrtuitionbenefit@colorado.edu</a></td>
<td>Web: CU Boulder Admissions Office</td>
<td>Phone: 303-492-6301</td>
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<td>Boulder TAB website</td>
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<td></td>
<td>Questions on TAB course eligibility and tuition bill/fee questions</td>
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<td>Campus TAB website</td>
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<td>CU Boulder Bursar’s office</td>
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<td></td>
<td>Email: <a href="mailto:bursar@colorado.edu">bursar@colorado.edu</a></td>
<td>Web: CU Boulder Admissions Office</td>
<td>Phone: 303-492-6301</td>
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<td>General tuition bill/fee questions not specific to TAB</td>
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<td></td>
<td>Web: <a href="http://www.colorado.edu/registrar/">www.colorado.edu/registrar/</a></td>
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<td>Phone: 303-492-6970</td>
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<td>CU Denver</td>
<td>CU Denver Bursar’s Office</td>
<td>Admissions Office</td>
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<td></td>
<td>Email: <a href="mailto:facstaff.waiver@ucdenver.edu">facstaff.waiver@ucdenver.edu</a></td>
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<td>Phone: 303-315-2601</td>
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<td>Specific TAB course eligibility questions</td>
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<td>Email: <a href="mailto:registrar@cuanschutz.edu">registrar@cuanschutz.edu</a></td>
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<td>CU Colorado Springs</td>
<td>TAB Benefit Contact</td>
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<td>Email: uccs <a href="mailto:TAB@uccs.edu">TAB@uccs.edu</a></td>
<td>Web: UCCS Admissions Office</td>
<td>Phone: 719-255-3383</td>
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<td>Contact for: General registration questions, not specific to the TAB</td>
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## Appendix B: Deadlines

### Summer 2024 Campus Dates

<table>
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<tr>
<th>Event</th>
<th>CU Boulder</th>
<th>CU Denver</th>
<th>Anschutz Medical Campus</th>
<th>CU Colorado Springs</th>
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<tbody>
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<td><strong>Non-degree Application Deadline</strong></td>
<td>July 12, 2024</td>
<td>June 1, 2024</td>
<td>College of Nursing: May 12, 2024 Graduate School: May 13, 2024 School of Public Health: June 1, 2024</td>
<td>TBD</td>
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<td><strong>Degree Application Deadline</strong></td>
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<td><strong>Employees Register for Courses</strong></td>
<td>May 6, 2024</td>
<td>Maymester: May 6, 2024 Summer: May 27, 2024</td>
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<td>June 3, 2024</td>
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<tr>
<td><strong>Dependents Register for Courses</strong></td>
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<tr>
<td><strong>Add / Drop Deadline</strong></td>
<td><strong>Summer 2024 Add/Drop Dates &amp; Deadlines</strong></td>
<td>Maymester: May 14, 2024 Summer: June 11, 2024</td>
<td>June 7, 2024</td>
<td>June 18, 2024</td>
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<td><strong>Census</strong></td>
<td>August 9, 2024</td>
<td>June 11, 2024</td>
<td>June 10, 2024</td>
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<td><strong>COF Application Deadline</strong></td>
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<td><strong>COF Authorization Deadline</strong></td>
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<td><strong>Pay Tuition Deadline</strong></td>
<td>Please see billing calendar</td>
<td>June 14, 2024</td>
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### Summer 2024 TAB Application Dates

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<thead>
<tr>
<th>Event</th>
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<th>CU Denver</th>
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<tr>
<td><strong>TAB Application Opens</strong></td>
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<tr>
<td><strong>TAB Application Closes</strong></td>
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<td>June 11, 2024</td>
<td>June 11, 2024</td>
<td>June 18, 2024</td>
</tr>
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</table>
Appendix C: CU Boulder

Apply to CU Boulder before the semester begins
- If you are taking classes informally, complete the non-degree application.
- If you are taking classes toward a specific degree, complete the degree application.

Term-active (Non-degree students only)
- Non-degree students must term-activate every semester. If you were admitted this semester, term-activate after you receive email confirmation of your admission is confirmed. Learn how.
- Degree-seeking students are automatically term-activated.

Submit the Tuition Assistance Benefit application in the employee portal
Use the Tuition Assistance Benefit application for employee and dependent submissions for all campuses. Employees must submit the application on their dependent's behalf.

Access the application:
- Log into the employee portal.
- Open the CU Resources dropdown menu (at the top center of the page) and select Forms.
- Click the Career Advancement tile, then click the Tuition Assistance application tile.

If your dependent is not listed on your CU health, dental or life insurance, you must submit a Dependent Eligibility Verification Form. When you fill out the Tuition Assistance Benefit application, attach and submit it with your application.

Register for your courses
- Employees who are enrolled as full-time students can use the benefit during the fall or spring semesters.
- Dependents of Boulder campus employees may register for undergraduate and graduate courses.
- Dependents of other campuses may register for undergraduate, non-extended studies, credit-bearing courses.
- You may want to list a few backup options on your Tuition Assistance Benefit application, in case the classes you'd like to take are full.
- Please refer to the academic calendar's add/drop course deadlines.
- Course eligibility depends on whether it is the employee or the dependent using the benefit.

Colorado resident undergraduates - Apply and authorize for the College Opportunity Fund
If you or your dependent are taking undergraduate courses and are a Colorado resident, apply for the College Opportunity Fund (COF). Please note: If these funds are available to you or your dependent and you do not use them, you will be responsible for the tuition amount that would been covered by COF. Please see the section on COF.

Pay fees and non-waived tuition
You must pay any additional fees and/or non-waived tuition by the tuition due date. If you notice your Tuition Assistance Benefit has not been applied, please contact the campus Bursar’s Office. For more information, visit the CU Boulder Bursar's Office website.

Resubmit Tuition Assistance Benefit application for new courses, if necessary
If the courses you originally requested were full, resubmit the Tuition Assistance Benefit application to Employee Services with a list of new courses. If you resubmit your application, be sure to include all courses from your prior application that you still intend to use for the TAB benefit. Up to 20 courses can be included on the TAB application. We cannot accept course corrections after the TAB application deadline.
Appendix D: CU Denver

Apply to CU Denver before the semester begins
- If you are taking classes informally, complete the non-degree application.
- If you are taking classes toward a specific degree, complete the degree application.
- Apply at least two weeks before the semester begins to ensure you can use the Tuition Assistance Benefit.
- Employees/Dependents must apply as a student on the campus of the course.

Submit the Tuition Assistance Benefit application in the employee portal
Use the Tuition Assistance Benefit application for employee and dependent submissions for all campuses. Employees must submit the application on their dependent's behalf.

Access the application:
- Log into the employee portal.
- Open the CU Resources dropdown menu (at the top center of the page) and select Forms.
- Click the Career Advancement tile, then click the Tuition Assistance application tile.

Please note: If your dependent is not listed on your CU health, dental or life insurance, you must submit a Dependent Eligibility Verification Form. When you fill out the Tuition Assistance Benefit application, attach and submit it with your application.

Register for your courses
- All course levels: Employees may register up to seven (7) days prior to the start of the semester or the first day of their desired class, whichever is earlier.
- Please do not contact instructors before the first day of class to ask about waitlists or holding spaces in their courses.
- If a course is not listed on your Tuition Assistance Benefit application, you must submit a new application, and all courses must be verified.
- Course eligibility depends on the person who is using the benefit:
  - Dependents or Employees

Colorado resident undergraduates - Apply for the College Opportunity Fund
If you or your dependent are an undergraduate student taking undergraduate courses and are a Colorado resident, apply for the College Opportunity Fund (COF).

Please note: If these funds are available to you or your dependent and you do not use them, you will be responsible for the tuition amount that would been covered by COF. Please see the section on COF.

Pay fees and non-waived tuition
You must pay any additional fees and/or non-waived tuition by the tuition due date. For more information, visit the CU Denver/CU Anschutz Bursar's Office website.

Resubmit Tuition Assistance Benefit application for new courses, if necessary
If the courses you originally requested were full, resubmit the Tuition Assistance Benefit application to Employee Services with a list of new courses. We cannot accept course corrections after the Tuition Assistance Benefit application deadline.
Appendix E: CU Anschutz

Apply to Anschutz Medical Campus before the semester begins

- If you are taking classes informally, complete the [non-degree application](#).
- If you are taking classes toward a specific degree, complete the [degree application](#).
- Apply at least two weeks before the semester begins to ensure you can use the Tuition Assistance Benefit.
- Employees/Dependents must apply as a student on the campus of the course.

Submit the Tuition Assistance Benefit application in the employee portal

Use the Tuition Assistance Benefit application for employee and dependent submissions for all campuses. Employees must submit the application on their dependent's behalf.

Access the application:

- Log into the [employee portal](#).
- Open the CU Resources dropdown menu (at the top center of the page) and select Forms.
- Click the Career Advancement tile, then click the Tuition Assistance application tile.

Please note: If your dependent is not listed on your CU health, dental or life insurance, you must submit a [Dependent Eligibility Verification Form](#). When you fill out the Tuition Assistance Benefit application, attach and submit it with your application.

Register for your courses

- All course levels: Employees may register up to seven (7) days prior to the start of the semester or the first day of their desired class, whichever is earlier.
- Check with your program for the start date of the specific course(s) you are requesting.
- At Anschutz, only Nursing, Public Health and Graduate School courses are eligible for the benefit.
- The student is responsible for submitting the Student Insurance Waiver if they’re covered by other insurance.
- If a course is not listed on your Tuition Assistance Benefit application, you must submit a new application, and all courses must be verified.
- Course eligibility depends on the person who is using the benefit:
  - Dependents
  - Employees

Colorado resident undergraduates - Apply for the College Opportunity Fund

If you or your dependent are an undergraduate student taking undergraduate courses and are a Colorado resident, apply for the [College Opportunity Fund](#) (COF). **Please note:** If these funds are available to you or your dependent and you do not use them, you will be responsible for the tuition amount that would been covered by COF. Please see the section on COF.

Pay fees and non-waived tuition

You must pay any additional fees and/or non-waived tuition by the tuition due date. For more information, visit the [CU Denver/CU Anschutz Bursar's Office website](#).

Resubmit Tuition Assistance Benefit application for new courses, if necessary

If the courses you originally requested were full, resubmit the Tuition Assistance Benefit application to Employee Services with a list of new courses. We cannot accept course corrections after the Tuition Assistance Benefit application deadline.
Appendix F: UCCS

Apply to University of Colorado Colorado Springs before the semester begins
If you are taking classes informally, complete the non-degree application.
If you are taking classes toward a specific degree, complete the degree application.

Submit the Tuition Assistance Benefit application in the employee portal
Use the Tuition Assistance Benefit application for employee and dependent submissions for all campuses. Employees must submit the application on their dependent's behalf.

Access the application:
• Log into the employee portal.
• Open the CU Resources dropdown menu (at the top center of the page) and select Forms.
• Click the Career Advancement tile, then click the Tuition Assistance application tile.

Please note: If your dependent is not listed on your CU health, dental or life insurance, you must submit a Dependent Eligibility Verification Form. When you fill out the Tuition Assistance Benefit application, attach and submit it with your application.

Register for your courses
Employees enroll seven days prior to the first day of the semester.

You may want to list a few backup options on your Tuition Assistance Benefit application in case the classes you'd like to take are full.

Please refer to the academic calendar's add/drop course deadlines.
Course eligibility depends on the person who is using the benefit.

Colorado Resident Undergraduates - Apply for the College Opportunity Fund
If you or your dependent are taking undergraduate courses and are a Colorado resident, apply for the College Opportunity Fund (COF).

Please note: If these funds are available to you or your dependent and you do not use them, you will be responsible for the tuition amount that would been covered by COF. Please see the section on COF.

Pay fees and non-waived tuition
You must pay any additional fees and/or non-waived tuition by the tuition due date.
For more information, visit the UCCS Bursar's Office website.

Resubmit Tuition Assistance Benefit application for new courses, if necessary
If the courses you originally requested were full, resubmit the Tuition Assistance Benefit application to Employee Services with a list of new courses. We cannot accept course corrections after the Tuition Assistance Benefit application deadline.