Policy Title: Tuition Assistance Benefit  
APS Number: 5024  
APS Functional Area: HUMAN RESOURCES

Date Submitted: July 1, 2022  
Proposed Action: Revision  
Brief Description: Tuition Assistance Benefit for CU Employees and Dependents  
Desired Effective Date: August 1, 2022  
Responsible University Officer: Chief Human Resources Officer and Associate Vice President of Employee Services  
Responsible Office: Employee Services  
Policy Contact: Chief Human Resources Officer and Associate Vice President of Employee Services  
Last Reviewed/Updated: June 16, 2022 (made retroactive to January 1, 2022)  
Applies to: Faculty and staff

Reason for Policy: To establish the scope of the University of Colorado’s Educational Assistance Program and describe the taxability of educational assistance provided under this program. The university has a Section 127 Educational Assistance Plan established pursuant to Section 127 of the Internal Revenue Code of 1986. This Internal Revenue Code provision currently allows employers to exclude educational assistance provided to employees from their wages, up to a federally mandated limit. Additionally, Section 117 of the Internal Revenue Code allows the university to exclude undergraduate-level tuition assistance for employees of the university and their dependents.

I. REASON FOR PROPOSED ACTION

To allow CU Denver to change its tuition benefit policy and allow their employees in undergraduate programs to enroll 7 days prior to the first day of class, effective for fall semester of the 2022-23 academic year.

II. STAKEHOLDER ENGAGEMENT IN THE POLICY REVIEW

- Human Resources, Chief Human Resources Officers (CHROs)  
- Campus Enrollment Management (Admissions, Bursars, Registrars)

III. LEGAL REVIEW

A. Do you think legal review would be required for these proposed changes? No.

IV. FISCAL REVIEW

Are there any financial (human resources, technology, operations, training, etc.) or other resource impacts of implementing this policy (e.g., cost savings, start-up costs, additional time for faculty or staff, new systems, or software)? No. If yes, please explain: