



APS JUSTIFICATION

Policy Title: Tuition Assistance Benefit

APS Number: 5024

APS Functional Area: **HUMAN RESOURCES**

Date Submitted:	August 2, 2021
Proposed Action:	Revision
Brief Description:	Tuition Assistance Benefit for CU Employees and Dependents
Desired Effective Date:	TBD
Responsible University Officer:	Vice President of Administration
Responsible Office:	Employee Services
Policy Contact:	Vice President of Administration
Last Reviewed/Updated:	July 1, 2021
Applies to:	Faculty and staff

Reason for Policy: The purpose of this Administrative Policy Statement is 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

In 2019, Colorado passed the Equal Pay for Equal Work Act, which took effect on January 1, 2021. The law is designed to reduce the compensation gap that exists based on sex or gender identity, or sex or gender identity plus another protected status, between workers doing substantially similar work.

Each Colorado employer is responsible for implementing practices and procedures required by the act to achieve greater parity in employee compensation. Existing university and campus policies and procedures are being reviewed to ensure compliance with Colorado’s Equal Pay Act. This APS is under review for that purpose.

II. STAKEHOLDER ENGAGEMENT IN THE POLICY REVIEW

Legal, Human Resources, Academic Affairs, and Chief Human Resources Officers (CHROs)

III. LEGAL REVIEW

A. Do you think legal review would be required for these proposed changes? **Yes. System and campus legal counsel has been involved in the reviews and revisions on this APS.**

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)? **There are no financial impacts with respect to this revision.** If yes, please explain: