



Employee Services Procedural Statement
Tuition Waiver Benefit Program
For Eligible Employees and Immediate Family Members of Eligible Employees
Effective Date: July 1, 2013
Updated: September 10, 2014
www.cu.edu/tuition-benefit

Introduction

This Employee Services Procedural Statement sets forth the processes for providing tuition assistance to employees and immediate family members of *employees* at the University of Colorado under the [Administrative Policy Statement \(APS\) - Tuition Assistance Benefit Program](#). This ES Procedural Statement is intended to assist in recruiting and retaining faculty and staff.

Terms Used in this Statement

- **Tuition:** cost of attendance at any campus, exclusive of course fees, books, or other costs. Colorado resident, undergraduate students are required to apply and authorize COF against total undergraduate tuition or will be responsible for paying the COF benefit amount.
- **Dependent:** Please see a listing of eligible dependents and appropriate documents needed to verify dependent eligibility: <https://www.cu.edu/employee-services/policies/dependent-eligibility-verification>

Procedural Statement for Employee-Use of Benefit

- A. To be eligible for participation, an **employee** must be:
- In a non-temporary, eligible job classification (see [Tuition Benefit Eligibility](#)) that is at least 50% appointment.
 - An *employee* at the time of the verification through census date for the semester to which the benefit is being applied. Being on approved FMLA leave or sabbatical will not affect eligibility under this program. If employment is terminated for any reason through the semester, the benefit will be continued through the end of the semester only.
- B. Elements of the benefit for employees:
1. A maximum of nine (9) credit hours of tuition per academic year. The year begins with the Fall term.
 2. The nine (9) credit hours can be applied against tuition costs on a space-available basis at any CU campus.
 3. The nine (9) credit hours can be used for undergraduate or graduate credit-granting courses (complying with restrictions set within the course requirements).
 4. Each eligible *employee* that is a Colorado resident should apply and authorize COF against total undergraduate tuition or they will be responsible for paying the COF benefit amount.
 5. To be eligible for tuition assistance, each *employee* must otherwise:
 - i. Meet the admission requirements on the campus attending.
 - ii. Pay all other applicable student fees and educational costs.

Procedural Statement for Immediate Family Member Use of Benefit

- A. To be eligible for participation, an **employee** must be:
- In a non-temporary, eligible job classification (see [Tuition Benefit Eligibility](#)) that is at least 50% appointment.
 - An *employee* at the time of the verification through census date for the semester to which the benefit is being applied. Being on approved FMLA leave or sabbatical will not affect eligibility under this program. If employment is terminated for any reason through the semester, the benefit will be continued through the end of the semester only.
- B. Elements of the benefit for eligible immediate family members:
1. Ability to share an employee's nine (9) credit hours of tuition per academic year. The academic year begins with the Fall term.

2. A maximum of nine (9) credit hours can be applied against tuition cost on a space-available basis at the campus of *employee's* employment.
 3. The nine (9) credit hours can be used for undergraduate or graduate credit-granting courses (complying with restrictions set within the course requirements).
 4. Each eligible *immediate family member* that is a Colorado resident should apply and authorize COF against total undergraduate tuition or they will be responsible for paying the COF benefit amount.
 5. To be eligible for tuition assistance, each eligible *immediate family member* must otherwise:
 - i. Meet the admission requirements on the campus attending.
 - ii. Pay all other applicable student fees and educational costs.
- C. Each semester, the **employee** must declare whether the relationship between the *employee* and the eligible *immediate family member* meets the Internal Revenue Service (IRS) regulations of eligible dependent prior to approval of the tuition discount. The declaration is made on the [Tuition Waiver Benefit Application Form](#).
- An eligible *immediate family member* that is not declared to be an IRS eligible dependent is still eligible for the tuition discount, however, the monetary value of such tuition discount will be subject to income taxation. The following relationships are eligible for a tuition discount but are not IRS eligible dependent:
 - i. A non-qualified *SGDP* or *civil union*;
 - ii. A *dependent child* of a non-qualified *SGDP* or *civil union*; and,
 - iii. A *dependent child* of an *employee* who is not eligible to be claimed as a dependent on the employee's Federal Form 1040 U.S. Individual Income Tax Return.

The tuition discount will be classified as taxable supplemental compensation subject to withholding. The University will not assist with the payment of any taxes due on such compensation.

This supplemental compensation will not change the *employee's* base salary. Such other benefits will continue to be calculated on the *employee's* regular salary.

Employees are strongly encouraged to consult their tax advisors concerning their own specific situations.

General Procedures

- A. Tuition assistance can only be provided in the form of a tuition discount. *Employees* or *immediate family members* cannot choose to receive cash in place of tuition assistance.
- B. To apply for tuition assistance, the **employee** must complete the [Tuition Waiver Benefit Application Form](#) and first submit it to Employee Services (ES) by the posted deadlines. ES will verify the eligibility of the employee, and if applicable, eligibility of the dependent, and the availability of credit hours for the academic year. Please refer to the documents needed to verify dependent eligibility at <https://www.cu.edu/employee-services/policies/dependent-eligibility-verification>.
 - After verification, ES will submit the [Tuition Waiver Benefit Application Form](#) to the appropriate Bursar's Office or Registrar's Office, whichever is required per campus procedures. They will verify the eligibility of the course(s) for each applicant.
 - i. After course eligibility is determined by the Registrar's Office, the determination will be submitted to ES to notify applicants of course eligibility.
 - ii. After course eligibility is determined by the Bursar's Office, they will notify applicants of course eligibility.
- C. If the tuition discount is awarded, the approved *employee* or eligible *immediate family member* must wait until the first day of the semester and then enroll via the institution's student portal. The Bursar's Office will credit the tuition assistance to the tuition bill during their tuition waiver time frame listed on each campus schedule.
- D. Employee Services will run a report sometime after the end of the month of each census date to identify all taxable tuition benefits provided under this Procedure Statement. The value of such benefits will be submitted for inclusion on the **employee's** IRS Form W-2.
- E. Employee Services will notify all affected employees of the imputed income and tax withholding impacts.
- F. Employees may not use formal concurrent registration procedures to register for courses on a tuition waiver basis. They must register at each University campus.

Exceptions

Boulder:

- A full-time undergraduate student on the Boulder campus may not use the tuition benefit during the fall or spring semesters (**employees only**).
- Non-resident undergraduate students can use the benefit, but can only be enrolled in as many credits as they are using from the tuition waiver benefit. Additional credit hours not covered by the benefit cannot be taken in the same semester (**employees only**).
- Benefit is a 10% discount off tuition, excluding the amount paid by COF (**dependents only**),
- Benefit cannot be shared; it is either use for the employee **or** the dependent(s) for the full academic year.
- No longer on a space-available basis or restricted to part-time enrollment. Student can enroll during normal enrollment period (**dependents only**).

Colorado Springs:

- Dependents on the Colorado Springs campus may enroll in courses prior to the first day of class.
- Employees of CU affiliates (ex. University of Colorado Health, Memorial Health System) are not eligible to participate in the tuition waiver benefit program.
- Online Completion programs do not qualify for the tuition waiver benefit.
- If both parents work for UCCS, their dependent(s) can have a total of 18 credits waived.

Denver/Anschutz:

- Dependents of a CU Denver employee can utilize credits at either the Denver or Anschutz campus.
- MD, DDS and PharmD courses are not eligible for this benefit.
- Employees of CU affiliates (ex. Children's Hospital, National Jewish, University of Colorado Health) are not eligible to participate in the tuition benefit program.
- The tuition waiver benefit cannot be applied to Metropolitan State University or Community College of Denver.

System Administration:

- System Administration's dependents may use the tuition waiver benefit at any campus.

Unless approved by Employee Services, there are no other exceptions to this procedural statement.

Related Policies, Procedures and Resources

- [APS](#)
- [Fact Sheet](#)
- [Section 127 Educational Assistance Plan](#)
- [List of Eligible Job Codes](#)
- [Tuition Benefit form](#)
- [Tuition Benefit website](#)