

**BOARD OF TRUSTEES  
UNIVERSITY OF THE DISTRICT OF COLUMBIA  
UDC RESOLUTION NO. 2018 - 25**

**SUBJECT: NOTICE OF PROPOSED RULEMAKING, AMENDMENTS TO  
CHAPTER 13, SECTION 1332, REMITTED TUITION**

**WHEREAS**, the Board of Trustees (the “Board”) of the University of the District of Columbia (the “University”), pursuant to the authority set forth under the District of Columbia Public Postsecondary Education Reorganization Act Amendments effective January 2, 1976 (D.C. Law 1-36; D.C. Official Code §§38-1202.01(a); 38-1202.06 (2012 Repl.)), has the authority to adopt, prescribe, and enforce rules and regulations it considers necessary for the governance and administration of the University; and

**WHEREAS**, the Board approved the Notice of Final Rulemaking dated March 15, 1991, to amend Title 8B of the District of Columbia Municipal Regulations (“DCMR”), Chapter 13, Section 1332 – Remitted Tuition, by extending the tuition remission benefit to cover employees and their spouses and dependents in the event of death, retirement, disability or reduction in force (“Final Rulemaking 91”); and

**WHEREAS**, the Board approved the Notice of Final Rulemaking dated April 30, 1999, to amend Title 8B of the DCMR, Chapter 13, Section 1332 – Remitted Tuition, by excluding courses offered at the UDC David A. Clarke School of Law (“Final Rulemaking 99”); and

**WHEREAS**, the University now seeks to amend the regulations governing remitted tuition, found in Title 8B of the DCMR, Chapter 13, Section 1332 – Remitted Tuition, to clarify eligibility requirements, define the duration of the benefit for eligible employees, and extend the benefit to cover courses at the UDC David A. Clarke School of Law; and

**WHEREAS**, the University further seeks to repeal both Final Rulemaking 91 and Final Rulemaking 99 and to replace both Final Rulemaking 91 and Final Rulemaking 99 with the proposed rulemaking action to amend Chapter 13, Section 1332, Remitted Tuition, of Subtitle B, University of the District of Columbia, of Title 8, Higher Education (Title 8B DCMR) attached hereto as Appendix A.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board hereby takes proposed rulemaking action to amend Chapter 13, Section 1332, Remitted Tuition, of Subtitle B, University of the District of Columbia, of Title 8, Higher Education (Title 8B DCMR) to amend the provisions for remitted tuition as indicated in the Notice of Proposed Rulemaking attached hereto as Appendix A; and

**BE IT FURTHER RESOLVED** that the General Counsel of the University is hereby directed to publish this Notice of Proposed Rulemaking in the D.C. Register as soon as practicable for a comment period of not less than thirty (30) days, in accordance with the provisions of D.C. Official Code §2-505(a).

Submitted by the Audit, Budget and Finance Committee

September 13, 2018

Approved by the Board of Trustees

September 26, 2018

*Christopher D. Bell*

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Christopher Bell  
Chairperson of the Board

## APPENDIX A

### UNIVERSITY OF THE DISTRICT OF COLUMBIA

#### NOTICE OF PROPOSED RULEMAKING

The Board of Trustees of the University of the District of Columbia pursuant to the authority set forth under the District of Columbia Public Postsecondary Education Reorganization Act Amendments (Act) effective January 2, 1976 (D.C. Law 1-36; D.C. Official Code §§38-1202.01(a); 38-1202.06(3),(13) (2012 Repl.), hereby gives notice of its intent to amend Section 1332 (Remitted Tuition) of Chapter 13 (Leave and Benefits), of Subtitle B (University of the District of Columbia) of Title 8 (Higher Education) of the District of Columbia Municipal Regulations (DCMR) in not less than thirty (30) days from the date of publication of this notice in the *D.C. Register*.

The purpose of the proposed rule is to amend the University's regulations regarding Remitted Tuition is to clarify eligibility requirements, define the duration of the benefit for eligible employees, and extend the benefit to cover courses at the UDC David A. Clarke School of Law.

The Board of Trustees will take final action to adopt these amendments to the University Rules in not less than thirty (30) days from the date of publication of this notice in the D.C. Register.

**Section 1332, REMITTED TUITION, of Chapter 13, LEAVE AND BENEFITS, of Title 8-B DCMR, UNIVERSITY OF THE DISTRICT OF COLUMBIA, is amended as follows:**

#### **1332 REMITTED TUITION**

- 1332.1 The University shall provide remitted tuition for "for-credit" courses at the University to eligible regular full-time staff, regular full-time faculty, retirees and their spouses and dependent children, in accordance with the requirements and limits established in the Internal Revenue Code.
- 1332.2 The following are not eligible for remitted tuition:
- (a) part-time staff;
  - (b) employees with a temporary or time-limited appointment;
  - (c) adjunct and visiting faculty;
  - (d) individuals classified as independent contractors and volunteers; and
  - (e) student workers.
- 1332.3 The University shall provide remitted tuition for courses in the undergraduate and graduate programs, but shall not provide remitted tuition for courses in the doctorate programs.
- 1332.4 To enroll in a course at the University, an applicant shall be required to meet and maintain all eligibility, admission and academic requirements.
- 1332.5 If a recipient of remitted tuition drops, withdraws, or fails a course for which remitted tuition had been previously provided by the University, the University shall not provide remitted tuition for the same course if the person decides to retake the course.

- 1332.6 Regular full-time staff of the University shall be eligible to participate in the remitted tuition program once the staff has been employed by the University for at least one year. Once the full-time staff has met the eligibility requirements, their spouse and dependent child(ren), as defined in the Internal Revenue Code, shall be eligible to participate in the remitted tuition program.
- 1332.7 The University shall provide remitted tuition for eligible full time staff, for a maximum of six (6) undergraduate credit hours and three (3) graduate credit hours each semester. This limitation on the number of credit hours does not apply to the eligible full-time staff's spouse and dependent children.
- 1332.8 Regular full-time faculty shall be eligible to participate in the remitted tuition program once the faculty has been employed by the University for at least one academic year. Once the full-time faculty has met the eligibility requirements, their spouse and dependent child(ren), as defined in the Internal Revenue Code, shall be eligible to participate in the remitted tuition program.
- 1332.9 The University shall provide remitted tuition for eligible full time faculty for a maximum of three (3) credit hours each semester. This limitation on the number of credit hours does not apply to the eligible faculty's spouse and dependent children.
- 1332.10 If an eligible employee, whether full-time staff or full-time faculty, either converts from regular full-time status to part-time status, or is separated from the University for any reason other than because of a reduction-in-force or retirement, the University shall provide remitted tuition benefits through the end of the applicable semester in which the eligible employee's employment status changed.
- 1332.11 If an eligible employee is separated from the University due to a reduction-in-force, the University shall provide remitted tuition benefits for such eligible employee (and their spouse and dependent child(ren)), for as long as such employee remains on the University's preferential hiring or reduction-in-force employee list.
- 1332.12 If an eligible employee separates from the University due to retirement, the University shall provide remitted tuition upon retirement for the eligible retiree and their spouse and dependent child(ren), based on length of service as follows:
- (a) Retirees that were eligible employees for fewer than ten (10) years, and their spouses and dependent children, shall not be eligible for remitted tuition.
  - (b) Retirees that were eligible employees for ten (10) years to twenty (20) years, and their spouses and dependent children, shall be eligible for sixty percent (60%) remitted tuition.
  - (c) Retirees that were eligible employees for more than twenty (20) years, and their spouses and dependent children, shall be eligible for hundred percent (100%) remitted tuition.
- 1332.13 Except as provided in subsection 1332.14 below, upon the death of an eligible employee or eligible retiree, the University shall provide remitted tuition for their surviving spouse and surviving dependent child(ren) based on the deceased's length of service as follows:
- (a) Following the death of an eligible employee or retiree who was employed by the University for fewer than ten (10) years, the surviving spouse and dependent child(ren) shall not be eligible for remitted tuition.
  - (b) Following the death of an eligible employee or retiree who was employed by the University for ten (10) years to twenty (20) years, the surviving spouse and dependent child(ren) shall be eligible for two (2) full academic years of remitted tuition.
  - (c) Following the death of an eligible employee or retiree who was employed by the University for more than twenty (20) years, the surviving spouse and dependent child(ren) shall be eligible for three (3) full academic years of remitted tuition.
- 1332.14 If at the time of the death of an eligible employee or eligible retiree, both parents of a surviving child are deceased, then the University shall provide continuing remitted tuition at a hundred percent (100%), without regard to length of service, for so long as the surviving child is under the age of twenty-five (25).
- 1332.15 The University shall develop and implement standard operating procedures for the remitted tuition program.

All persons desiring to comment on the subject matter of the proposed rulemaking should file comments in writing not later than thirty (30) days after the date of publication of this notice in the D.C. Register.

Comments should be filed with the Office of General Counsel, Building 39- Room 301-Q, University of the District of Columbia, 4200 Connecticut Avenue, N.W., Washington, D.C. 20008.

Comments may also be submitted by email to [Karen.hardwick@udc.edu](mailto:Karen.hardwick@udc.edu). Individuals wishing to comment by email must include the phrase "Comment to Proposed Rulemaking: Remitted Tuition " in the subject line.

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## MEMORANDUM

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To: UDC Board of Trustees

From: Managing Director of Finance *David A. Franklin*

Date: August 31, 2018

Subject: Remitted Tuition Policy Revision

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### Conclusion

The expanded remitted tuition policy has the potential impact of reducing our annual net tuition revenue by \$101,373, less than 1% of our average annual tuition revenue of \$28,000,000. Thus, we expect that the fiscal impact of this resolution will be minimal, while we believe this employee benefit will have a positive impact on employee retention and it will help promote professional development.

### Background

The revisions clarify faculty and employee eligibility; they clarify eligibility for spouses and dependent children<sup>1</sup>; they extend the program to the law school; they define the length of time the benefit will be available to retirees and survivors; and they include program management changes that ensure compliance with the Internal Revenue Code. The Tuition Remission Program is a valuable education benefit that grants regular full-time employees (including faculty) and their spouses and dependent children access to a wide array of UDC courses and degree programs. The Tuition Remission Program applies to tuition charges only. It does not apply to fees, course materials, other non-tuition expenses, or study abroad courses or study tours.

Below are some of the major highlights of the revised policy:

- ❖ Clarification of eligibility for full-time faculty and staff
- ❖ Creates a one (1) year waiting period for new hires before they become eligible
- ❖ Clarifies that spouses and dependent children of eligible faculty and staff are also eligible to participate in the benefit.
- ❖ Clarifies tax consequences of the remitted tuition benefit
- ❖ Defines the length of time the benefit will be available for retirees and survivors

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<sup>1</sup> We changed the language of the DCMR from "immediate families" to "spouses and dependent children" to ensure compliance with the taxability provisions of the Internal Revenue Code.

- ❖ Removes the law school prohibition

While several of the changes will increase the potential number of eligible participants, that increase will be offset by creation of a one-year waiting period before new hires become eligible to participate in the program. In addition, in response to an internal audit and requests from program participants, we clarified that only spouses and dependent children are the family members who can participate in a non-taxable tuition remission program.

The tables below set forth the three-year historical cost of the remitted tuition program.

| University of the District of Columbia       |                |                |                |
|--|----------------|----------------|----------------|
| Schedule of Historical Remitted Tuition Cost |                |                |                |
| Program                                      | Fiscal Years   |                |                |
|  | 2016           | 2017           | 2018           |
| Remitted Tuition Staff                       | 254,576        | 257,754        | 262,193        |
| Remitted Tuition Staff Dep                   | 211,759        | 280,933        | 243,263        |
| <b>Total</b>                                 | <b>466,335</b> | <b>538,687</b> | <b>505,456</b> |

The two-year average participant cost is \$5,493 as shown by the data below:

| Schedule of Average Participant Cost  |                        |                             |                                     |                        |         |                              |
|---------------------------------------|------------------------|-----------------------------|-------------------------------------|------------------------|---------|------------------------------|
|                                       | FY2017                 |                             |                                     | FY2018                 |         |                              |
|                                       | Number of Participants | Cost                        | Average Cost Per Participant        | Number of Participants | Cost    | Average Cost Per Participant |
| Remitted Tuition Staff                | 45                     | 257,754                     | 5,728                               | 58                     | 262,193 | 4,521                        |
| Remitted Tuition Staff Dep            | 48                     | 280,933                     | 5,853                               | 55                     | 243,263 | 4,423                        |
|                                       | 93                     | 538,687                     | 5,792                               | 113                    | 505,456 | 4,473                        |
|                                       | <b>Total</b>           | <b>Total Two-Year Coste</b> | <b>Average Cost per Participant</b> |                        |         |                              |
| Two Year Average Cost per Participant | 206                    | 1,044,143                   | 5,069                               |                        |         |                              |

Assuming a 10% increase in participation, that will be about 20 additional participants at an average cost of \$5,069 for a total estimated impact of \$101,373.

### Financial Impact

The financial impact of the expanded remitted tuition policy is expected to be immaterial.

| Risk Assumptions  | Impacts   |
|---|---|
| Higher use of the benefit – more employees and their spouses and dependent children may enroll in various course offerings. | Expected to be immaterial to net tuition revenue. |

**University of the District of Columbia  
Remitted Tuition  
Standard Operating Procedures**

**PURPOSE**

To establish procedures for administering 8B DCMR, Chapter 13, Section 1332, Remitted Tuition (the “Remitted Tuition Program”) for the University of the District of Columbia (the “University”) for full-time staff and faculty, and their spouses and dependent children, for undergraduate and graduate study (not including the doctorate programs).

The Remitted Tuition Program covers for-credit courses offered by the University but does not cover fees, course materials, study abroad courses, or study tours, and other non-tuition expenses.

The University manages its Remitted Tuition Program in accordance with the Internal Revenue Code. Generally, remitted tuition benefits for courses in the undergraduate program are not taxable.

However, in compliance with the Internal Revenue Code §127, up to \$5,250 in remitted tuition benefits per calendar year associated with courses in the graduate program taken by Employees are excluded from taxable income. If the amount of the graduate remitted tuition benefits exceeds \$5,250 in a calendar year, the University is required to report and tax the amount over \$5,250 as income and withhold taxes in accordance with IRS regulations<sup>1</sup>.

All remitted tuition benefits associated with courses in the graduate program taken by a spouse and/or dependent child are taxable income, and the University is required to report the benefit as taxable income to the Employee and withhold taxes in accordance with IRS regulations.

The Remitted Tuition Program does not constitute a contract between Employees and the University. The University reserves the right to amend, modify or terminate the benefits contained in the Remitted Tuition Program at any time.

Employees are encouraged to consult with a tax advisor prior to applying for a remitted tuition benefit in order to determine the impact that remitted tuition may have on their tax liability because in some instances, the tax liability could be significant.

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<sup>1</sup> This non-taxable amount may be revised by the IRS from time to time and the University will adjust its W-2 reporting to ensure ongoing compliance.



## **1.0 EXCLUSIONS & ELIGIBILITY**

The University's courses in the doctorate programs are excluded from the Remitted Tuition Program.

### **1.1 Tuition Remission: Eligibility**

"Eligible Employees" are:

- Full-time regular staff employees who have been employed by the University for at least one (1) year;
- Regular full-time faculty who have been employed by the University for at least one (1) academic year; and
- Otherwise eligible employees that are separated from the University due to a reduction-in-force, for as long as they remain on the University's preferential hiring or reduction-in-force employee list.

### **1.2 Not Eligible:**

- Part-time staff;
- Employees with a temporary or time-limited appointment;
- Adjunct faculty;
- Individuals classified as independent contractors and volunteers; and
- Student workers.

### **1.3 Spouse and Dependent Children Eligibility:<sup>2</sup>**

- a) Spouse includes same or opposite sex provided there is no legal separation or divorce in effect; certified same or opposite sex domestic partner, provided there is no dissolution in effect; and common law spouse of the Eligible Employee;
- b) Dependent children status is defined by the Internal Revenue Service, Publication 501, and it includes a biological/natural child, a stepchild, a legally adopted child, or a child for whom the Eligible Employee or his or her spouse/domestic partner is the legal guardian.

## **2.0 ORGANIZATIONS AFFECTED**

The University.

## **3.0 REFERENCES**

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<sup>2</sup> Eligibility for spouses and dependent children attaches when the full-time faculty or staff member becomes eligible for the benefit.

## 8B DCMR §1332 Remitted Tuition.

### **4.0 PROGRAM GUIDELINES**

4.1 The University will provide remitted tuition for undergraduate and graduate study, except that the University will not provide remitted tuition for graduate study in any doctorate program at the University.

4.2 To enroll in a course at the University, an applicant shall be required to meet and maintain all eligibility, admission and academic requirements.

4.3 Remitted Tuition may be applied to the current semester or next semester tuition. Once the applicable semester ends, eligibility for remitted tuition ends. Remitted Tuition will not be applied retroactively to prior semester charges.

4.4 To demonstrate eligibility for participation in University's Remitted Tuition Program, the following documents shall be submitted to the Office of Human Resources /Talent Management ("OHR/TM"):

- a) Spouse: Marriage certificate
- b) Common Law Marriage: State issued-certificate
- c) Domestic Partner: Copy of Domestic partnership certification
- d) Biological Child: Copy of Birth Certificate and IRS Form 1040
- e) Adopted Child: Copy of Adoption or Placement for Adoption Papers and IRS Form 1040
- f) Step Child: Birth Certificate, Copy of Marriage Certificate and Form IRS 1040
- g) Child for whom Employee or Spouse is Legal Guardian: IRS Form 1040

4.5 Remitted Tuition in combination with other forms of institutional aid (e.g. University scholarships, grants, or awards) shall not exceed total tuition charges for each applicable semester. Remitted Tuition may be granted in combination with external aid but shall not exceed total cost of attendance. There are no refunds from remitted tuition.

4.6 Remitted Tuition for courses in the undergraduate program is not taxable, subject to applicable law and regulations.

4.7 Up to \$5,250/year of remitted tuition for courses in the graduate level program is not taxable, subject to applicable law and regulations. However, to the extent remitted tuition for courses in the graduate level programs exceeds \$5,250, the amount above \$5250 is considered taxable income to the employee. Remitted tuition for courses in the graduate program for spouses and dependent children is fully taxable, will be included as taxable income in the employee's W-2, and is subject to FICA/Medicare withholding, as well as applicable Federal and State income taxes.

4.8 Remitted Tuition Request Form ("UDC-701") should be submitted to OHR/TM by:  
Fall semester – July 1;

Spring semester - December 1;  
Summer sessions – April 1.

## **5.0 ELIGIBLE STAFF**

5.1 Eligible staff's tuition may be remitted for a maximum of six (6) undergraduate credit hours per semester and three (3) graduate credit hours per semester with the approval of the employee's immediate supervisor, head of department, if applicable, and OHR/TM. During the summer sessions, three (3) credit hours per session may be remitted. This limitation on number of credit hours does not apply to the staff's spouse and dependent children.

5.2 During regular working hours, eligible staff may take a maximum of one (1) for-credit course per semester with the approval of the employee's immediate supervisor and head of department. Approval for an employee to attend a class during working hours is subject to work considerations. The time allowed for an employee to attend a class is not to exceed eight (8) hours per 40-hour workweek. Absences from the normal duty station under this program are unrelated to vacation leave and need not be made up by the employee.

5.3 To receive remitted tuition, an eligible staff must:

- a) apply for admission to the University and confirm that they have been admitted;
- b) register for classes with the Registrar's office;
- c) obtain UDC-701 request form from OHR/TM and submit proof of eligibility;
- d) obtain approval signatures from their immediate supervisor, head of department, and the Office of Human Resources;
- e) submit completed form UDC-701 to Financial Aid;
- f) pay any other outstanding fees;
- g) attend class; and
- h) remain in good academic standing with the University.

## **6.0 ELIGIBLE FACULTY**

6.1 Eligible faculty may have tuition remitted for a maximum of three (3) credit hours per semester, with the approval of the faculty member's Dean and OHR/TM. This limitation on number of credit hours does not apply to the faculty's spouse and dependent children.

6.2 Eligible faculty may not take classes during scheduled teaching times.

6.3 To receive remitted tuition, an eligible faculty member must:

- a) apply for admission to the University and confirm that they have been admitted;
- b) register for classes with the Registrar's office;
- c) obtain UDC-701 request form from the Office of OHR/TM and submit proof of eligibility;
- d) obtain approval signatures from their Dean, and OHR/TM;

- e) submit completed UDC-701 to Financial Aid;
- f) pay any other outstanding fees;
- g) attend class; and
- h) remain in good academic standing with the University.

#### **7.0 SPOUSES AND DEPENDENT CHILDREN OF ELIGIBLE EMPLOYEES**

7.1 To receive remitted tuition, an eligible spouse or dependent child must:

- a) apply for admission to the University and confirm that they have been admitted;
- b) register for classes with the Registrar's office;
- c) obtain UDC-701 request form from OHR/TM and submit proof of eligibility
- d) submit completed UDC-701 to Financial Aid,
- e) pay any other outstanding fees;
- f) attend class; and
- g) remain in good academic standing with the University.

#### **8.0 RETIREES OF THE UNIVERSITY OF THE DISTRICT OF COLUMBIA**

8.1 If an eligible employee separates from the University due to retirement, the University shall provide remitted tuition upon retirement for the eligible retirees and their spouses and dependent children, based on length of service as follows:

- a) Retirees that were Eligible Employees for fewer than ten (10) years, and their spouses and dependent children, shall not be eligible for remitted tuition.
- b) Retirees that were Eligible Employees for ten (10) years to twenty (20) years, and their spouses and dependent children, shall be eligible for sixty percent (60%) remitted tuition.
- c) Retirees that were Eligible Employees for more than twenty (20) years, and their spouses and dependent children, shall be eligible for hundred percent (100%) remitted tuition.

8.2 Retiree remitted tuition benefits for courses in the undergraduate program are not taxable, subject to applicable laws and regulations. However, in compliance with the Internal Revenue Code §127, up to \$5,250 in remitted tuition benefits per calendar year associated with courses in the graduate program are excluded from taxable income. If the amount of the graduate remitted tuition benefits exceeds \$5,250 in a calendar year, the University is required to report and tax the amount over \$5,250 as income and withhold taxes in accordance with IRS regulations which will be reported to the tax authorities, and retirees will receive a 1099.

#### **9.0 SURVIVORS OF DECEASED EMPLOYEES OR RETIREES**

9.1 Except as provided in subsection 9.2 below, upon the death of an Eligible Employee or eligible retiree, the University shall provide remitted tuition for surviving spouses and surviving dependent children based on the deceased's length of service as follows:

- a) Following the death of an Eligible Employee or retiree who was employed by the University for fewer than ten (10) years, the surviving spouse and dependent children shall not be eligible for remitted tuition.
- b) Following the death of an Eligible Employee or retiree who was employed by the University for ten (10) years to twenty (20) years, the surviving spouse and dependent children shall be eligible for two (2) full academic years of remitted tuition.
- c) Following the death of an Eligible Employee or retiree who was employed by the University for more than twenty (20) years, the surviving spouse and dependent children shall be eligible for three (3) full academic years of remitted tuition.

9.2 If at the time of the death of an Eligible Employee or eligible retiree, both parents of a surviving child are deceased, then the University shall provide continuing remitted tuition at a hundred percent (100%), without regard to length of service, for so long as the surviving child is under the age of twenty-five (25).

9.3. Remitted tuition benefits received after the death of an Eligible Employee or retiree, are taxable. The surviving spouse and/or the surviving dependent child will receive a 1099 statement for the remitted tuition benefits received.

#### **10.0 DROPPING /WITHDRAWING FROM COURSES and/or FAILING COURSES**

10.1 If a recipient of remitted tuition drops, withdraws, or fails a course for which remitted tuition had been previously provided by the University, the University shall not provide remitted tuition for the same course if the person decides to retake the course.

#### **11.0 CHANGES IN EMPLOYEE STATUS**

##### **11.1 TERMINATION -EXCLUDING REDUCTIONS IN FORCE**

If an Eligible Employee who is receiving remitted tuition is separated from the University, for any reason other than because of a reduction-in-force or retirement, the Eligible Employee and/or their spouse and/or dependent children will be permitted to complete classes started that semester. Thereafter, eligibility will terminate at the conclusion of the semester in which the Eligible Employee was separated.

##### **11.2 OTHER EMPLOYMENT STATUS CHANGES**

- a) An employee who is converted from part-time to regular full-time status is eligible for remitted tuition as long as the employee, if a staff employee has been employed by the University for at least one (1) year, and if a faculty employee, has been employed by the University for one (1) academic year.
- b) If an Eligible Employee is converted from regular full-time status to part-time status, the employee and/or their spouse and/or dependent children will be

permitted to complete classes started that semester. Thereafter, eligibility will terminate at the conclusion of the semester in which the employee is converted to part-time status.

- c) If an Eligible Employee is separated from the University due to a reduction-in-force, the University shall provide remitted tuition benefits for such eligible employee (and their spouse and dependent children), for as long as such employee remains on the University's preferential hiring or reduction-in-force employee list.

### **12.0 ABSENCES (Leave of Absence, Family Medical Leave, Military Leave, Short-term Leave, Disability Leave, Workers Compensation Absence, Sabbatical)**

12.1 Eligible Employees on approved leave and/or disability will continue to be eligible for remitted tuition for themselves, their spouses and dependent children throughout the duration of the approved leave.

12.2 Eligible Employees who have been approved for sabbatical or research leave (regardless of being paid or unpaid) will continue to be eligible for remitted tuition for themselves, their spouses and dependent children throughout the duration of the sabbatical period.

12.3 Eligible Employees on approved long-term disability will continue to be eligible for remitted tuition for themselves, their spouses and dependent children. The remitted tuition benefits will continue as long as the employee is determined to be disabled and collecting long-term disability benefits. The remitted tuition benefits will terminate once the employee is no longer eligible for long-term disability benefits.

### **13.0 RESPONSIBILITY OF OFFICES GRANTING REMITTED TUITION**

13.1 OHR/TM:

- a) OHR/TM representative certifies eligibility of employees and their spouses and dependent children applying for remitted tuition;
- b) Issues UDC-701 to eligible employees;
- c) Retains proof of eligibility documentation;
- d) Monitors credit hour limit
- e) Matches spouse and dependent children to eligible employee/faculty;
- f) Approves UDC-701; and
- g) Retains an electronic copy of each UDC-701.

13.2 Office of Financial Aid:

The Office of Financial Aid is

- a) Responsible for processing remitted tuition.
- b) Ensuring the tuition is credited to the student's account.

- c) Preparing and submitting to OHR/TM a reconciled report documenting term expenditures (tuition only) for employees, spouses and dependent children receiving remitted tuition benefit.

#### **14.0 REMITTED TUITION PROCEDURES**

- a) The employee, spouse, or dependent child applies and registers for classes at the University.
- b) The employee, spouse, or dependent child makes an appointment with OHR/TM.
- c) The employee, spouse, or dependent child completes UDC-701 and provides document of support for spouses and/or dependent children.
- d) The Office of Human Resource/Talent Management records the control number on completed UDC-701, and verifies and approves the employee, spouse and /or dependent child eligibility for remitted tuition.
- e) The employee, spouse, or dependent child will submit completed UDC-701, to the Office of Financial Aid to process the tuition for the course(s).
- f) Tuition for the course(s) will be credited to the student's tuition account.
- g) The Financial Aid staff will note the amount of remitted tuition, credit courses for employee, spouse, or dependent child on the UDC -701. The form is signed by Financial Aid staff before it is sent to OHR/TM.
- h) The Financial Aid office will email OHR/TM a reconciled report documenting remitted term expenditure (tuition only) and a signed copy of the UDC -701.
- i) OHR/TM will enter the employees name, spouse and/or dependent child's name, the remitted tuition amount and credit courses in a spreadsheet. Spouse and dependent children will be matched to corresponding employee.
- j) OHR will notify the District's Office of Pay and Retirement Services (OPRS) to add to the employee's taxable income
  - i. The value of tuition remitted for graduate courses by employees, once the value exceeds IRS statutory limit of \$5,250 per calendar year; and
  - ii. The full value of tuition remitted for graduate courses by spouses and dependent children.

#### **15.0 DEFINITIONS**

##### **a) Credit Hour:**

A unit of measure, representing the equivalent of an hour (50 minutes) of instruction, per week over the entire term. It is applied toward the total number of credit hours needed to complete the requirements of a degree, diploma, or other formal award. In general, undergraduate degree programs require 120 credit hours to graduate.

##### **b) Good Academic Standing:**

Students must maintain a cumulative grade point average (GPA) of at least 2.0 for undergraduates and 3.0 for graduate students and 2.0 for law

**school students. A degree-seeking student whose cumulative GPA falls below 2.0 at any time after their first semester of enrollment will not be eligible for remitted tuition.**