

 WEBER STATE UNIVERSITY	TUITION BENEFITS FOR SALARIED EMPLOYEES	No. 3-42	Rev. 10-12-2009
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I. REFERENCES

PPM 3-2, Employee Definitions

PPM 3-45, Fringe Benefits

II. DEFINITIONS

- A. Program Differential Tuition – a per credit hour surcharge assessed by certain WSU programs.
- B. Course Fees – charges assessed to finance expenses unique to a particular course.
- C. Self-Supporting Program – a course or a set of courses which rely on the tuition assessment from the program to pay all program expenses (no state funds are used). The fees assessed are usually a flat fee per credit hour, semester, or program. Generally, these are Continuing Education (CE) programs (contact CE for more information). Students of these programs are not assessed tuition and fees according to the established tuition and fee schedule (see Section III.F.).
- D. FTE (full-time equivalent) -- the number of total hours worked divided by the maximum number of compensable hours in a work year as defined by law. For example, if the work year is defined as 2,080 hours, then one worker occupying a paid full time job all year would consume 1.0 FTE. One employee working half that time (1,040 hours) would consume .5 FTE.
- E. Dependent Child -- As defined in Section 152 of IRS code:
1. Individual must bear one of the following relationships to taxpayer: child or descendant of such child, brother, sister, stepbrother, stepsister, or descendant of any such relative;
 2. Has the same principal place of abode as the taxpayer for more than ½ of such taxable year;
 3. Is a student who has not attained the age of 24 as of the close of such calendar year;
 4. Has not provided over ½ of such individual's own support for the calendar year in which the taxable year of the taxpayer begins; and
 5. Has not filed a joint return with individual's spouse.

- F. Full-Time, Salaried Employee -- An employee paid on the salaried payroll and eligible for full benefits as defined in PPM 3-45. For purposes of this policy, a salaried employee is eligible for graduate and undergraduate tuition benefits if the employee's employment is .75 full time equivalent (FTE) or greater.
- G. Part-Time, Salaried Employee -- An employee paid on the salaried payroll and eligible, depending on the percent of time worked, for partial benefits defined in PPM 3-45. For purposes of this policy, a part-time, salaried employee is eligible for graduate and undergraduate tuition benefits if the employee's employment is at least .375 FTE but less than .75 FTE.

III. POLICY

A. Full-time, salaried employees

1. Full-time, salaried employees and their spouses (where there is no legal separation) may enroll for a maximum of 6 credit hours per semester in graduate or undergraduate programs without payment of tuition or student fees. If enrolled for more than 6 credit hours in any given semester, 50% of the difference between the tuition and fees for the total hours and the tuition and fees for 6 credit hours will be paid by the employee/spouse. This benefit is available on the first day of the next semester after the employee is hired.
 - a. Tuition benefits will be taxed for employees in graduate programs in accordance with IRC Section 127. (For more information, refer to 26 CFR 1.162-5, the federal regulation implementing IRC Section 132, governing expenses for education:
http://www.weber.edu/Cashiers/taxinfo_employee.html .
 - b. Tuition benefits will be taxed as required by law for spouses in graduate programs. This tax shall be paid by the employee.
 - c. Employees may participate in this program provided that enrollment in such courses does not interfere with work schedules as determined by the supervisor or department. Employees may, at their discretion, take classes outside of their regular work schedule. Supervisors may, in order to encourage the professional development of their employees, grant requests to take classes during the regular work schedule if the supervisor determines granting such a request would not disrupt the proper functioning of the unit and a plan is agreed upon for making up the hours/work missed.

2. For full-time, salaried employees, a tuition waiver benefit is available only to sons, daughters, stepsons and stepdaughters to their 31st birthday (must be 30 on the first day of class). The benefit is a waiver for 50% of the tuition for the course load. Student fees will not be waived for children. This benefit is available on the first day of the next semester after the employee is hired.
 - a. Tuition benefits will be taxed as required by law for sons, daughters, stepsons and stepdaughters who are not claimed as “dependent children” (see Definition II.D.). This tax shall be paid by the employee.
 - b. Tuition benefits will be taxed as required by law for children in graduate programs, whether they are a dependent or not. This tax shall be paid by the employee.
 - c. When employees' children are applicants for a Weber State University tuition waiver scholarship or special scholarship, their status as children of employees shall be ignored by the scholarship committee.
 - d. Employee tuition benefit waivers shall take precedence over institutional waivers or scholarships.

B. Part-Time, Salaried Employees

1. Part-time, salaried employees may enroll for a maximum of 6 credit hours per semester in graduate or undergraduate programs without payment of tuition or student fees. If enrolled for more than 6 credit hours in any given semester, 100% of the difference between the tuition and fees for the total hours and the tuition and fees for 6 credit hours will be paid by the employee. An employee is eligible for this benefit on the first day of the next semester after the employee is hired.
 - a. The spouse or children of part-time salaried employees are not eligible to receive tuition benefits.
 - b. Tuition benefits will be taxed for employees in graduate programs in accordance with IRC Section 127. (For more information, refer to 26 CFR 1.162-5, the federal regulation implementing IRC Section 132, governing expenses for education:
http://www.weber.edu/Cashiers/taxinfo_employee.html .
 - c. Employees may participate in this program provided that enrollment in such courses does not interfere with work schedules. Employees may,

at their discretion, take classes outside of their regular work schedule. Supervisors may, in order to encourage the professional development of their employees, grant requests to take classes during the regular work schedule if the supervisor determines granting such a request would not disrupt the proper functioning of the unit and a plan is agreed upon for making up the hours/work missed.

- C. Program differential tuition (see Definition II.A.) is not waived for either full-time employees (or their spouses or children) or part-time, salaried employees.
- D. Full-time employees (or their spouses or children) and part-time, salaried employees enrolling in courses which require course fees must pay the course fees for those courses.
- E. Cumulative Waivers
 - 1. Only one salaried employee tuition waiver is available per person.
 - 2. Tuition waivers are **not** cumulative from semester to semester. For instance, if an individual (who is eligible for 6 semester hours) takes a 3-hour class Fall Semester, s/he cannot save the other 3 hours to use during Spring Semester.
- F. Continuing Education Self Supporting Programs -- Full-time employees (or their spouses or children) and part-time, salaried employees enrolled in self-supporting courses or programs do not receive the employee tuition benefit as described in this policy. However, some programs or courses may provide an employee discount (contact Continuing Education for details). All discounts applicable to the self-supporting courses or programs will be subject to the following qualifications:
 - 1. A sufficient number of tuition-paying students must be enrolled to run the class under normal decision guidelines. In addition, all direct costs must be covered before any tuition discounts can be applied.
 - 2. Space must be available in the class without excluding tuition-paying students.