

 WEBER STATE UNIVERSITY	TUITION BENEFITS FOR RETIRED/DECEASED EMPLOYEES	No. 3-42b	10-12-2009

I. REFERENCES

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. 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.
- E. Retired Employees – Emeritus faculty, retired non-emeritus faculty, and retired staff. For purposes of this policy, the retiree must at the time of retirement have been at least 55 years of age and have served continuously in a full-time capacity for 10 years.
- F. Deceased Employees -- Faculty or staff members who passed away while employed for at least 5 years at WSU in a position qualifying for tuition benefits.

III. POLICY

A. Retired Employees

1. Retired employees may enroll in all graduate and undergraduate courses without payment of tuition or student fees.
2. Spouses of retired employees may enroll in all undergraduate courses without payment of tuition or student fees.
3. Dependent children (see Definition II.C.) of retired staff shall have 50% of the undergraduate tuition for their course load waived. Student fees will not be waived for children. Benefits for children will terminate at the 24th birthday (must be 23 on the first day of class) or when they are no longer a dependent.

B. Deceased Employees

1. The spouse of a deceased faculty or staff may enroll for a maximum of 6 credit hours per semester in undergraduate credit 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 spouse. Benefits for the spouse will terminate when the widowed spouse remarries or becomes eligible to be claimed as a dependent on another person's tax return.
2. Dependent children (see Definition II.C.) at time of death of deceased faculty or staff shall have 50% of the undergraduate tuition for their course load waived. Student fees will not be waived for children. Benefits for children will terminate at the 24th birthday (must be 23 on the first day of class).

C. Retired employees (and their spouses and dependent children), and the spouses and dependent children of deceased employees, must apply at Human Resources every semester in order to receive this benefit.

D. Program differential tuition (see Definition II.A.) is not waived for retired employees (and their spouses and dependent children) and the spouses and dependent children of a deceased employees.

E. Retired employees (and their spouses and dependent children), and the spouses and dependent children of deceased employees, enrolling in courses which require course fees must pay the course fees for those courses.

- F. Cumulative Waivers -- 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.
- G. Continuing Education Self Supporting Programs -- Retired employees (and their spouses and dependent children) and the spouses and dependent children of deceased employees, enrolling 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.