



UTAH VALLEY UNIVERSITY

Policies and Procedures

POLICY TITLE	Employee Tuition Remission	Policy Number	357
Section	Compensation and Benefits	Approval Date	June 25, 2020
Subsection	People and Culture	Effective Date	June 25, 2020
Responsible Office	Office of the Vice President of People and Culture		

1.0 PURPOSE

1.1 As an educational institution, Utah Valley University provides tuition remission to eligible employees, spouses, and dependent children who enroll in UVU courses for the purpose of educational opportunity and professional development.

2.0 REFERENCES

2.1 *Computation of Taxable Income*, 26 U.S.C. § 152 (1954)

2.2 I.R.C. §117 (d) *Qualified Tuition Reduction*

2.3 Utah Board of Higher Education Policy R824 *Tuition Remissions Benefits*

2.4 UVU Policy 321 *Employment Classifications and Work Limits*

2.5 UVU Policy 325 *FLSA Compliance: Exempt/Nonexempt Classifications, Wages, and Work Hours*

2.6 UVU Policy 505 *Tuition Payments and Refunds*

2.7 UVU Policy 511 *Student Fees*

2.8 UVU Policy 512 *Administration of Scholarships and Other Payments to Students*

2.9 UVU Policy 607 *Course-Based Fees for Credit Courses*

2.10 UVU Policy 661 *Graduate Admissions and Continuation*



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3.0 DEFINITIONS

3.1 Adjunct faculty: A faculty member who is hired on a semester basis, is listed as the instructor of record on a credit class, and is paid on a per course rate. Pay is processed through a semester appointment form.

3.2 Deceased employee: A full-time employee who dies during full-time employment at the University.

3.3 Dependent child: The son/daughter, stepson/stepdaughter, or legally adopted son/daughter of a UVU full-time employee, deceased employee, disabled employee, or retiree and that is under the age of 26 and unmarried at the time the student registers for courses and the employee or student submits a request for tuition remission.

3.4 Disabled employee: A former full-time employee approved for disability benefits under UVU's long-term disability plan or worker's compensation plan.

3.5 Full-time employee: An employee hired into a position in which the University has a reasonable belief that the employee will work at least 130 hours per month (30 hours per week) in a 12-month measurement period; a full-time employee is eligible for benefits.

3.6 General student fees: Any university-wide fee assessed upon registration to students. Revenue from these fees is used to pay for programs, facilities, and services that are determined to be essential for the enrichment and broadening of opportunities for students. General student fees do not include tuition and course-based fees for credit courses, including course and lab fees, fee cards, lab access fees, private-instruction fees, self-supporting-course fees, or special-program/clinical-practice fees.

3.7 Part-time staff: A variable-hour employee hired into a position in which the University has a reasonable belief that that employee will work less than 130 hours per month (30 hours per week) in a 12-month period, paid an hourly rate for hours worked with pay processed through the submission of time for actual hours worked. For purposes of this policy, part-time staff includes instructional support faculty and non-credit instruction faculty and does not include student, work study, or temporary employees.

3.8 Retiree: A former full-time employee who has retired from the University. The retiree must be at least age 57 with a minimum of 10 years of full-time university employment service, have a combined age and years of full-time university employment service that is 75 or greater, or be at any age with at least 30 years of full-time university employment.

3.9 Spouse: Individual to whom a UVU full-time employee, deceased employee, disabled employee, or retiree is legally married under Utah law.



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3.10 Tuition: Cost assessed for enrollment in credit-bearing courses as established by the Utah Board of Higher Education.

3.11 Tuition remission: A reduction or total waiver of tuition charges for employees and dependent members of their families who enroll in classes at the University.

4.0 POLICY

4.1 In order to support educational opportunities and provide personal and professional development, Utah Valley University provides eligible employees, spouses, and dependent children tuition remission for qualified undergraduate courses. UVU's Office of People and Culture administers tuition remission.

4.2 UVU undergraduate credit courses for which Utah Board of Higher Education approved and published tuition rates are charged qualify for tuition remission. Tuition remission is not provided for the following:

4.2.1 Non-credit courses, workshops, seminars, etc.;

4.2.2 Self-supporting course fees and tuition (such as English Language Learning, Study Abroad, and Police Officer Standards Training) approved by President's Council;

4.2.3 High school concurrent enrollment courses; and

4.2.4 Graduate students enrolled in graduate and/or undergraduate courses.

4.3 Employees, spouses, and dependent children requesting tuition remission are subject to UVU's student admissions, enrollment, and tuition policies, procedures, and deadlines.

4.4 In accordance with UVU Policy 512 *Administration of Scholarships and Other Payments to Students*, if an employee, spouse, or dependent child qualifies for other student financial aid, the student's total aid package will be applied in accordance with the rules governing the award of financial aid and the terms of the particular financial aid award for which the student is eligible. Employee, spouse, and dependent tuition remission is generally applied before other university scholarships or federal financial aid. Tuition remission is a reduction of revenue to the University; thus, no refund for tuition remission will be issued.

4.5 Eligible employees may participate in this program provided that enrollment in courses does not interfere with work schedules as determined by their supervisor. Employees may, at their discretion, enroll in classes outside of their regular work schedule.

4.6 With prior approval of their immediate supervisor, full-time, non-exempt employees may enroll in one class per semester during their regular working hours, provided they make up the



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time within the same work week or submit annual/vacation, personal, or compensatory leave for the time absent from work. When a supervisor requires a full-time, non-exempt employee to enroll in a UVU course as a condition of their employment, the employee will be compensated for time in class.

4.7 The University complies with Internal Revenue Service (IRS) regulations related to tax benefits for education, including applicable reporting and income tax withholding.

5.0 PROCEDURE

5.1 Eligibility and Tuition Remission Benefit

5.2 Full-time Employees

5.2.1 Full-time employees are eligible for the tuition remission benefit beginning on their first day of full-time employment.

5.2.2 Full-time employees receive tuition remission of 100 percent of tuition and general student fees.

5.2.3 When a full-time employee ends full-time employment at the University, the tuition remission benefit will continue through the end of the registered academic semester in which the termination date occurs.

5.3 Spouse and Dependent Children of Full-time Employees

5.3.1 The spouse and dependent children of full-time employees are eligible for tuition remission benefits beginning on the first day of the employee's full-time employment.

5.3.2 The eligible spouse and dependent children of full-time employees receive tuition remission of 100 percent of tuition.

5.3.3 When the full-time employee ends full-time employment at the University, the tuition remission benefit for the spouse and dependent children will continue through the end of registered academic semester in which the employee's termination date occurs.

5.4 Retirees and Disabled Employees

5.4.1 Retirees are eligible for tuition remission benefits beginning on the first day of retirement.

5.4.2 Disabled employees are eligible for tuition remission benefits beginning on the first day of approved long-term disability.



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5.4.3 Retirees and disabled employees receive tuition remission of 100 percent of tuition and general student fees.

5.5 Spouse and Dependent Children of Retirees, Deceased Employees, and Disabled Employees

5.5.1 The spouse of retirees and disabled employees are eligible for tuition remission beginning on the first day of the full-time employee's retirement or approved long-term disability, until the retired or disabled employee's death.

5.5.2 The spouse of a deceased employee is eligible for tuition remission upon the full-time employee's death continuing until the surviving spouse remarries.

5.5.3 The dependent children of retirees, deceased employees, and disabled employees are eligible for tuition remission beginning on the first day of the full-time employee's retirement or approved long-term disability or upon the full-time employee's death until the individual no longer qualifies as a dependent child.

5.5.4 The eligible spouse and dependent children of retirees, deceased employees, and disabled employees receive tuition remission of 100 percent of tuition.

5.6 Adjunct Faculty

5.6.1 Adjunct faculty are not benefit-eligible but may qualify for tuition remission for professional development. For professional development, adjunct faculty are eligible to receive tuition remission during a semester in which they have an active teaching assignment with the University. Eligibility is determined on or before the first day of the semester for which the tuition remission is requested and must be met each semester. Eligibility ceases at the end of the semester in which the adjunct faculty terminates employment.

5.6.2 Eligible adjunct faculty receive tuition remission of 100 percent of tuition and general student fees for one course per semester.

5.6.3 The University provides no tuition remission for the spouse or dependent children of adjunct faculty.

5.7 Part-time Staff

5.7.1 Part-time staff are not benefit-eligible but may qualify for tuition remission for professional development. For purposes of professional development, part-time staff are eligible to receive tuition remission after six consecutive months of employment in which the part-time staff worked an average of 20 hours per week (minimum of 480 hours). Eligibility is determined on or before the first day of the semester for which the tuition remission is requested and must be met



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each semester. Eligibility ceases at the end of the semester in which the part-time staff terminates employment.

5.7.2 Eligible part-time staff receive tuition remission of 100 percent of tuition and general student fees for one course per semester.

5.7.3 The University provides no tuition remission for the spouse or dependent children of a part-time employee.

5.8 Taxable Income

5.8.1 Certain educational benefits received by an employee's dependent children may be taxable under IRS regulations.

5.8.2 If a dependent child is not claimed as a dependent on the UVU employee/retiree's federal tax return for the year in which tuition remission is awarded (or if other allowable provisions under IRS code are not met), the tuition remission benefit may be considered taxable income to the employee and subject to income tax withholding in the appropriate calendar year and reported to the IRS.

POLICY HISTORY		
Date of Last Action	Action Taken	Authorizing Entity
August 1977	Approved for Policy Manual	UVU Board of Trustees
August 3, 1981	Approved for Policy Manual	UVU Board of Trustees
August 1, 1989	Approved for Policy Manual	UVU Board of Trustees
April 14, 1994	Approved for Policy Manual	UVU Board of Trustees
February 8, 1996	Approved for Policy Manual	UVU Board of Trustees
August 14, 2008	Approved for Policy Manual	UVU Board of Trustees
June 25, 2020	Approved for Policy Manual	UVU Board of Trustees
January 26, 2024	Non-substantive changes to remove "Human Resources" and replace with "People and Culture"	UVU Office of General Counsel/ Policy Office
April 28, 2205	Non-substantive changes to "510" renumbered to "661."	UVU Office of General Counsel/ Policy Office