

Policies and Procedures

Title:

Tuition Remission
(Employees Hired on or after September 1, 2019)

HR Policy No: 30.014

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Effective: September 1, 2019

Purpose

The purpose of this policy is to outline the benefits for tuition remission available to eligible Providence College faculty, staff, and designated family members, hired on or after September 1, 2019. This benefit extends to tuition fees only. It does not cover fees for books, labs, or any non-tuition expenses.

Providence College encourages qualifying faculty and staff to participate in educational opportunities available to them and their eligible family members through the tuition remission benefit in the Undergraduate, Graduate, and School of Continuing Education programs.

Applicability

Full-time Administrators, Staff, Faculty, and qualified dependents of College employees, hired on or after September 1, 2019

Policy

Eligibility Requirements and Benefits

A. Undergraduate School

1. Immediately upon full-time employment, members of the ordinary faculty and staff shall be eligible for full remission of tuition for themselves. Course selection cannot interfere with the employee's normal work schedule or performance of duties.
 - Eligible faculty and staff may receive tuition remission for a maximum of two (2) courses per semester and may earn no more than one (1) undergraduate degree.
2. After two (2) years of full-time, full-year employment, Providence College awards a pro-rata tuition remission award to the spouses and dependent children of members of the ordinary faculty and staff. The award will discount the tuition fee by 25% "per year of employment," up to full remission of 100% after the completion of five (5) consecutive years of employment. Full-time, academic-year employees will receive a pro-rata award of 15% per year, up to the full remission of 100% after the completion of seven (7) consecutive years of employment.

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- Eligible dependent children of faculty and staff may receive tuition remission for a maximum of one (1) undergraduate degree earned over ten (10) academic semesters (exceptions may be allowed for extenuating circumstances. Tuition remission will be awarded to dependent children up to the end of the academic semester in which they turn age twenty-four (24). If a dependent child is enrolled in an undergraduate degree program by age twenty-four (24), tuition remission would continue until degree completion, up to the maximums stated above.
 - Spouses of eligible faculty and staff may receive tuition remission for a maximum of four (4) courses per semester and may earn no more than one (1) undergraduate degree.

B. Graduate School

1. Immediately upon full-time employment, members of the ordinary faculty and staff, shall be eligible for full remission of tuition for themselves.
 - Eligible faculty and staff may receive tuition remission for a maximum of two (2) courses per semester and may earn no more than one (1) graduate degree.
2. After two (2) years of full-time, full-year employment, Providence College awards a pro-rata tuition remission award to the spouses and dependent children of members of the ordinary faculty and staff. The award will discount the tuition fee by 25% “per year of employment,” up to full remission of 100% after the completion of five (5) consecutive years of employment. Full-time, academic-year employees will receive a pro-rata award of 15% per year, up to the full remission of 100% after the completion of seven (7) consecutive years of employment.
 - Dependent children of eligible faculty and staff may receive tuition remission for a maximum of four (4) courses per semester and one (1) graduate degree earned over six (6) academic semesters (exceptions may be allowed for extenuating circumstances. Tuition remission will be awarded to dependent children up to the end of the academic semester in which they turn age twenty-six (26). If a dependent child is enrolled in a graduate degree program by age twenty-six (26), tuition remission would continue until degree completion, up to the maximums stated above.
 - Spouses of eligible faculty and staff may receive tuition remission for a maximum of four (4) courses per semester and may earn no more than one (1) graduate degree.

C. School of Continuing Education

1. Immediately upon full-time employment, members of the ordinary faculty and staff, shall be eligible for full remission of tuition for themselves.

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- Eligible faculty and staff may receive tuition remission for a maximum of two (2) courses per semester and may earn no more than one (1) associates' degree and one (1) bachelors' degree.
2. After two (2) years of full-time, full-year employment, Providence awards 100% tuition remission award to the spouses and dependent children of members of the ordinary faculty and staff.
 - Dependent children of eligible faculty and staff may receive tuition remission for a maximum one (1) associates' degree and one (1) bachelors' degree. Tuition remission will be awarded to dependent children up to the end of the academic semester in which they turn age twenty-four (24). If a dependent child is enrolled in a degree program by age twenty-four (24), tuition remission would continue until degree completion, up to the maximums stated above.
 - Spouses of eligible faculty and staff may receive tuition remission for a maximum of four (4) courses per semester and may earn no more than one (1) associates' degree and one (1) bachelors' degree.
 3. After completing one (1) year of service, part-time staff members who work regularly scheduled hours for 30 weeks or more per year are eligible for a 40% Standby Discount. The discount does not apply to courses taken on an audit basis. This benefit applies to qualifying employees only; it does not include their spouses or children.

Application Procedures

1. Faculty or staff members must complete a *tuition remission application* form in order to be considered for receiving tuition remission benefits for any classes taken by themselves, their spouses, or their dependent children. The form is designed to accommodate multiple enrollees. If there is a change in dependent status, a new application must be filled out.
2. The completed *tuition remission application* form must be received in the office of human resources prior to the beginning of the semester in order to determine eligibility for the tuition remission benefit.
3. The dependent status for each student must be indicated on the form at the time of the application to determine taxable benefit to employees. Any change in dependent tax status must be reported immediately to the office of human resources.
4. For incoming freshmen or transfer students, the application must be received in the office of human resources by May 30 of the preceding academic year to ensure timely processing for the following September school year. For transfer students applying for spring semester courses, applications must be completed and received in the office of human resources by the previous December 31.

Federal Tax Requirements

A. Undergraduate School

1. Tuition remission benefits for undergraduate courses taken by faculty and staff members, their spouses, or their dependent children, as defined by the Internal Revenue Service (IRS), are not taxable.
2. Tuition remission benefits received by non-dependent children taking courses are taxable to the faculty or staff member.

B. Graduate School

1. Tuition remission benefits for courses taken by a faculty and staff member are taxable above the annual dollar amount of \$5,250, as defined by the IRS. Exceptions may apply if the courses taken are an established working condition of employment.
2. Tuition remission benefits for spouses, dependent and/or non-dependent children are taxable to the faculty or staff member.

C. School of Continuing Education

1. Courses taken by faculty or staff members, their spouses, and/or dependent children are not taxable.
2. Tuition Remission benefits for non-dependent children are taxable to the faculty or staff member, as defined by the IRS.

Additional Guidelines and Information

1. For the purpose of calculating the tuition remission award amount, an employee's "year of employment" must be completed prior to the start of the academic year in which the remission is to take effect. The remission amount will remain the same throughout the remaining school year.
2. To be eligible for tuition remission, a child must be born to a qualifying member of the ordinary faculty or staff, be their adopted child, or their stepchild. Proof of relationship will be required.
3. A faculty or staff member must be considered "actively employed" by Providence College in order to qualify for the tuition remission benefit. Active employment is defined as one who is:
(a) scheduled to be and is at the workplace performing assigned duties on a regular basis; (b) on an approved sabbatical leave; (c) on an approved leave of absence; or (d) is as otherwise defined in the Faculty Handbook.

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4. When a change in employee work status occurs (e.g. change from full-time, academic-year to full-time, full-year), tuition remission benefits will be pro-rated according to the change and the eligibility requirements listed above.
 5. When a change in work status from part-time to full-time occurs, tuition remission benefits for undergraduate and graduate courses will be calculated using the full-time employment date. No credit is applied toward tuition remission benefits for any part-time service worked.
 6. Faculty members are governed by the Faculty Handbook and the Tuition Remission Policy for all matters involving tuition remission.
 7. Visiting and Practitioner faculty members in the undergraduate day school are eligible for full tuition remission in all schools for themselves only. Tuition remission does not apply to spouses or children.
 8. Tuition remission benefits for dependent children, if enrolled in a degree program, will continue until degree completion (up to all maximums stated in this policy), for faculty and staff who are approved for long-term disability or who pass away while actively employed.
 9. For reasons other than retirement, faculty and staff members who leave the employ of the College before they have completed a course only will receive a pro-rata tuition remission benefit.

Responsibility

The associate vice president for human resources, or his/her designee, is responsible for overall administration of this policy.