# PROVIDENCE COLLEGE

# Human Resources

# **Policies and Procedures**

Title

Tuition Remission (Employees Hired Prior to September 1, 2019) HR Policy No: 30.013 Page: 1 of 4 Revised: August 28, 2023

#### 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 prior to 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, Ordinary Faculty, Renewable Contingent Faculty (RCF), and qualified dependents of College employees hired prior to September 1, 2019. For RCF, the benefit is effective for enrollments starting in the fall academic semester 2023.

**Policy** 

### Eligibility Requirements and Benefits

- A. Undergraduate School
  - 1. Immediately upon full-time employment, members of the ordinary faculty, renewable contingent 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.
  - 2. After one (1) year of full-time, full-year employment, Providence College awards a pro-rata tuition remission award to the spouses and children of members of the ordinary faculty, renewable contingent faculty, and staff. The award will discount the tuition fee by 15% "per year of employment," up to full remission of 100% after the completion of seven (7) consecutive years of employment. Full-time, academic-year employees will receive a pro-rata award of 12% per year, up to the full remission of 100% after the completion of nine (9) consecutive years of employment.

## B. Graduate School

- 1. Immediately upon full-time employment, members of the ordinary faculty, renewable contingent faculty, and staff, shall be eligible for full remission of tuition for themselves, and 50% remission of tuition remission for their spouses and children for the Graduate School courses offered at Providence College.
- 2. After completing seven (7) consecutive years of full-time service, as of the start of the academic year, spouses and children of the ordinary faculty, renewable contingent faculty, and full-time, full and academic year staff, shall be eligible for 100% remission of tuition. No additional pro-rata benefit is available prior to the completion of seven (7) consecutive years of service.
- C. School of Continuing Education
  - 1. Immediately upon full-time employment, members of the ordinary faculty, renewable contingent faculty, and staff, their spouses, and their children are eligible for full tuition remission benefits.
  - 2. 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 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.
  - 3. <u>For non-credit professional development courses</u>, only 10% of the non-credit course, may consist of tuition remission students. For example, enrollment must reach 9 students enrolled in order to admit one tuition remission student.

**Application Process:** 

- a. Faculty and staff must complete a tuition remission form for non-credit professional development course; this is limited for one course per semester.
- b. Once complete, the employee must email the completed form to Assistant Dean of Professional Development including their program of interest to be placed on the waitlist. Applicants will be added to the class on a first come first served basis.

### 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.
- 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.
- 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 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 will for dependent children, if enrolled in a degree program, will continue until degree completion (up to all maximums stated in this policy), for all 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 senior associate vice president of human resources, or his/her designee, is responsible for overall administration of this policy.