

MIDDLE TENNESSEE STATE UNIVERSITY
POLICIES AND PROCEDURES MANUAL

POLICY NO: IV:05:06

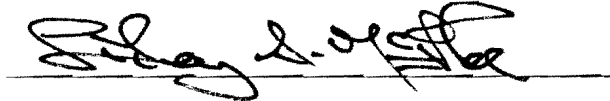
DATE: January 25, 2011

SUPERSEDES POLICY NO: IV:05:06

DATED: August 20, 2003

SUBJECT: Employee Tuition Waiver

APPROVED: Sidney A. McPhee, President



I. ELIGIBILITY

- A. All full-time employees (faculty, administrators, and support staff) of the universities, community colleges, Tennessee Technology Centers, and Central Office staff are eligible to enroll in one course per term at any TBR or UT institution, with fees waived for the employee, on a space available basis.
- B. The employment status of an employee on the published first day of classes for each term determines eligibility for participation in this program. Any change in employment status after the first day of classes shall not affect eligibility for that term or the amount of assistance received.

II. FEES PAID/TYPE COURSE PAID/NUMBER OF HOURS

- A. One for credit graduate or undergraduate course which includes tuition, maintenance fees, debt service fee, student activity fees, technology access fees, and registration fees is paid per term. Employees are responsible for special course fees, books and supplies, application fees, applied music fees, lab fees, off-campus facility fees, parking fees and traffic fines. "Term" shall mean any period of time in which a student may receive a grade for the completion of a course. It is the intent of this policy that employees will normally be eligible for one course per term with a maximum of four (4) terms per year; however, the structure of academic calendars in the summer may permit an employee's eligibility for more than one course. An employee may not enroll in more than one course under the provisions of this policy if the terms overlap. Furthermore, employees are not eligible for fee waivers at more than one institution per term.
- B. Courses under this program must be for credit, and employees must meet the regular academic rules and regulations of the institution offering the course. **Exception: fee waivers may not be used for correspondence courses.** Auditing a course is allowed if the course is a credit course.

Fees will not be waived for programs for which part-time or course-by-course enrollment is prohibited as determined by the institutions or costs exceed regular courses. Examples include, but are not limited to programs of law, medicine, dentistry, pharmacy, and veterinary medicine.

III. PAYBACK PROVISIONS

Payback provisions do not exist.

IV. WHEN THE PARTICIPANT MAY ATTEND

- A. Supervisors/Department Heads who approve Fee Waiver applications should keep in mind that job performance is paramount and must receive priority.
- B. Courses should be scheduled at times other than during regularly scheduled work hours unless the use of annual leave or flextime, based on the needs of the institution, has been approved.

V. ACCOUNTING/BUDGETING PROVISIONS

- A. An employee must complete an Application for Fee Waiver (PC191) form (available in the Human Resource Services office) and receive approval from his/her supervisor prior to registering for a course.
- B. If the employee is attending the employer institution, the expenditure is charged to employee benefits. If the employee is attending another institution, the institution attended charges the expenditure to scholarships and fellowships. The employer institution does not recognize an expenditure when an employee attends another institution.
- C. Employee enrollments will be monitored.
- D. The University of Tennessee and the Tennessee Board of Regents do not exchange funds for employees taking courses between the systems.

VI. WHERE THE PARTICIPANT MAY ATTEND

An employee is eligible to enroll in any Tennessee public post-secondary institution, and/or Tennessee Technology Center.

VII. RESTRICTIONS ON SPACE AVAILABLE

- A. Course enrollment will be permitted on a "space available" first-come-first-served basis. No tuition-paying student shall be denied enrollment in a course because of state employee enrollments pursuant to this section.
- B. Employees may not be considered in the determination of whether or not a course has sufficient enrollment to be offered.

VIII. TAXATION OF EDUCATIONAL ASSISTANCE PROGRAM

Undergraduate and graduate course tuition, up to \$5250 per year, paid by the Tennessee Board of Regents institutions and the University of Tennessee System for their employees is eligible for exclusion from the employees' gross annual income, in accordance with Internal Revenue code (IRC) Section 127.

Revisions: December 16, 2002; August 20, 2003; January 25, 2011