

## Tuition Waiver Policy

### Purpose

The purpose of the Tuition Waiver Program is to provide an opportunity for an eligible employee to have the tuition waived for a course taken at any of the constituent institutions of The University of North Carolina system. Participation is voluntary and courses may be taken for career development or for personal interest. Benefits Services in the Office of Human Resources administers the Tuition Waiver Program.

Benefits Services provides the following services:

- (1) Verification of the employee's eligibility status
- (2) Provides original applications to the University Cashier (or to the Friday Center for Continuing Education, as needed) for employees taking a class at UNC- Chapel Hill, or provides the institutional copy back to employees who are taking a class at another institution.

### Eligibility

This program is available to all permanent employees of any institution of the University of North Carolina, including the North Carolina School of Science and Mathematics and the University of North Carolina Health Care System, and to employees under military or civilian orders in campus ROTC programs. In order to participate, an employee must meet the following criteria:

- Maintain permanent employment status at 75% time (30 hours per work week) or more for the entire semester during which the course is taken
- Apply for and be admitted through the appropriate admissions office within its specified deadlines
- Register for courses in accordance with instructions for the program under which the employee is admitted. Space must be available in the course
- Attend class outside his or her established work schedule. Departments are encouraged to offer flexible scheduling options to accommodate employee participation
- Submit Tuition Waiver request to Benefits Services a minimum of two business days prior to the tuition waiver deadline for each semester

The process of applying and being admitted to a program of study is separate and apart from the Tuition Waiver process outlined herein. Each admissions office has its own deadlines to which the employee must adhere.

Attendance at lectures, meetings, or other activities associated with courses funded through the Tuition Waiver Program is not counted as work time.

**Loss of Eligibility** – If an employee's work schedule changes to less than 30 hours per week during the period of attendance, or if the employee separates from permanent employment during the period of attendance, the employee will be billed for all or part of the tuition for the entire semester even if s/he officially withdraws from the course, as provided in the policies and procedures established by the Cashier's Office of the enrolling institution.

## Courses Covered

Tuition charges will be waived for up to three courses per academic year and may be applied to courses that are appropriations-funded, such as regular undergraduate- and graduate-level courses, online courses, self-paced courses, and independent studies courses. This includes enrollment in credit-earning courses through the Friday Center for Continuing Education. Tuition may be waived for more than one course in the same academic term. (The academic year begins with the fall term and ends with the summer sessions.)

**Summer Session Courses at UNC-Chapel Hill** – For UNC-Chapel Hill and UNC Healthcare employees enrolled at UNC-Chapel Hill, a tuition waiver may be applied to one summer session course per academic year. This waiver counts as one of the three courses per academic year that can be approved for tuition waiver. This feature may not be available to UNC-Chapel Hill employees enrolled elsewhere and is not available to other state employees enrolled at UNC-Chapel Hill.

**Courses not Covered** – Courses such as the Executive MBA program, MBA@UNC, MPA@UNC, MPH@UNC, Masters of Accounting, abroad courses that are primarily receipt-supported are not covered by the Tuition Waiver Program. Noncredit courses offered through the Friday Center for Continuing Education are not covered by Tuition Waiver.

**Course Fees** – Tuition waiver will also waive all student fees for the academic term, even if additional courses not covered under the tuition waiver program are taken the same term. Tuition Waiver does not apply to other course-related expenses such as travel, laboratory, registration, or material fees.

**Additional Coursework** – An employee may enroll in more than one University course during a single academic term. The Cashier's Office of the institution at which the employee is enrolled will apply the tuition waiver per the guidelines established by that office. Any tuition costs for the academic term that are not covered under the Tuition Waiver Program remain the responsibility of the employee.

**Taxability** – Tuition waived is considered reportable taxable compensation subject to social security, federal and state tax withholding if the value of the benefit exceeds the IRS established limits. Depending upon prevailing tax laws, for each calendar year, the tuition benefit amount over the IRS threshold will be reported as income on the employee's W-2 form.

**Deferring Tuition Payments** – If an employee has additional tuition or fees that will not be covered by a financial support program prior to the payment deadline, he or she may be eligible to request a "Tuition and Fees Deferment Form" to prevent cancellation of registration. This process is handled separately from a Tuition Waiver application. The Deferment Form may be obtained from:

- University Cashier
- Office of the University Registrar
- Office of Scholarships and Student Aid

Additional information regarding tuition charges is available from:

University Cashier, CB 1400, SASB North Suite 2215, 919-962-1368

The Friday Center for Continuing Education, CB 1020, telephone 919-962-1134

For study at any other UNC constituent institution, contact that institution's Cashier's Office for information on deferment eligibility.

## Procedures

An application for tuition waiver must be completed for each academic term in which the employee requests to apply the tuition waiver program.

**NOTE:** Applying for tuition waiver does not enroll the employee in the requested course(s). The employee must follow the regular enrollment procedures separate from the tuition waiver request process.

1. Apply for and be admitted through the appropriate admissions office within its specified deadlines.
2. Required Forms: Complete the **"Tuition Waiver Application for Faculty/Staff"** and **"Taxability Checklist"**. The forms are available on the HR website (see Related Forms below) or from Benefits Services at 104 Airport Drive.
3. Obtain advance signature approval of the department head. The department should return the approved (or disapproved) request promptly so that the employee can meet application deadlines.
4. Submit required forms to [Benefits@unc.edu](mailto:Benefits@unc.edu) a minimum of 2 business days prior to the Tuition Waiver Deadline. (**Please note:** Tuition waiver deadlines may vary from institution to institution. Employees are responsible for knowing the deadline applicable to the institution at which they are enrolled.)
5. Tuition Waivers will only be accepted via email [Benefits@unc.edu](mailto:Benefits@unc.edu) or hand delivered to the Office of Human Resources. If you choose to send via postal or campus mail. Please follow up in a timely manner if you do not receive an email conformation. Faxed tuition waivers will not be accepted.
6. Benefits Services will verify the employee's eligibility. We ask that employees allow two business days for this process.
  - **For study at UNC-Chapel Hill:** Benefits Services will forward the application to the University Cashier (or Friday Center for Continuing Education, as appropriate) to complete the processing. A copy will be sent to the employee for his/her records
  - **For study at another UNC Institution:** Benefits Services will return the completed copy to the employee for delivery to the appropriate institution

## Questions

If you have questions about the Tuition Waiver Program, contact [Benefits@unc.edu](mailto:Benefits@unc.edu)