



Tuition Remission

Wilson College recognizes that an added benefit for working at an institution of higher learning is the ability to offer Wilson College courses to employees and direct immediate family members of employees. Immediate family is defined as spouse or domestic partner, child, step-child, or any dependent reported as listed on the 1040 Tax Form. The eligibility criteria for dependent children have been redefined to match all other benefit eligibility up to age 26.

Eligibility

The following categories of employees are eligible for Tuition Remission:

1. Regular Full-Time Employees who work at least 30 hours per week are eligible for tuition remission for themselves, their spouses, and dependents (as outlined by the conditions noted below).
2. Regular Part-Time Employees who work at least 20 hours per week are eligible for tuition remission for themselves only.
3. Full-time Employees of Outsourced Departments (such as U.S. Security/SAGE/Sodexo) are eligible for tuition remission for themselves only.
4. Certain Athletic Positions may qualify for this benefit as indicated by work load and employment status. Whether the position qualifies under the regular full-time employee benefit or regular part-time employee benefit will be made clear at the time of hire.
5. Adjunct professors are eligible for 25% of Tuition Remission for themselves only during semesters when they are actively teaching a course.

Currently enrolled undergraduate students who become regular part-time workers (defined as working at least 20 hours per week) for Wilson College are ineligible for this benefit. In addition, a dependent of an employee who is participating in Tuition Exchange or the CIC benefit is ineligible for the Tuition Remission benefit.

Additionally, temporary or on-call employees do not qualify for this benefit (tutors, work-study students, tour guides, etc.). Determination of eligibility and current employee status will be reviewed and determined by Human Resources.

In order for themselves to be eligible for this policy, employees must be employed through the majority of one academic semester (excluding J-Term. Together, the two summer sessions are considered one academic semester for this policy). This approximates a waiting period of 4-5 months. Immediate family, as defined above, will be eligible to participate in this benefit after one year for undergraduate programs and one academic semester (as qualified above) for graduate programs.



Interested employees should notify Human Resources at least two months prior to the beginning of the semester/block in order to complete all necessary forms and obtain approvals for participation in the program.

In the case of employee staff participation, approval must be obtained from the employee's direct supervisor to partake in this program. Courses may take place during working or non-working hours, and the direct supervisor and employee must come to an agreement on the particulars of fulfilling essential job functions while attending school. An email must be sent to HR from the direct supervisor before employees are approved for the tuition remission benefit. This will be put on file along with the completed tuition remission form.

Participation in the benefit will be approved annually. All forms, approvals, and necessary tax documents must be completed and submitted on a yearly basis.

All participants in this program must meet the established admissions standards of the college and, in certain cases, the admissions standards of the program. As stated earlier, they must remain in good academic standing throughout their time in the program.

Certain programs may cap out due to regularly funded (paying) students. In this circumstance, preference will be given to these students, and the Tuition Remission student will be put on a waiting list or will need to enroll in a future offering of the course where participation is possible.

Similarly, when a course is offered that primarily contains Tuition Remission participants, the college reserves the right to cancel the class.

Items needed for Approval:

1. A FASFA will need to be completed for all undergraduate tuition remission participants if they are taking two or more courses. Employees can seek help from Financial Aid regarding FASFA completion requirements. If the participant is qualified for a benefit, this amount may offset the Tuition Remission total for Wilson. The FASFA must first be completed in order to be eligible for tuition remission, and then must be completed annually until the employee, spouse, or dependent finishes or leaves the program.
2. Supervisor Approval (pertains to employees only)
3. 1040 Tax Form – Middle section only with dependent information listed. The entire tax form is not needed. (pertains to dependents only)



Course/Semester Benefit Details

The maximum amount of classes/courses that are eligible for staff and faculty at no cost is two (2) per semester in the Fall and Spring semester. Employees may take one course per J-term and two over the summer sessions.

The maximum amount of classes/courses for dependents is 12 to 18 credits per semester. The college would not absorb the cost of an overload. Any additional courses taken will be the financial responsibility of the employee and/or family member.

Eligible employees may be able to audit a class. Circumstances surrounding the course will dictate the acceptance for participation in the class audit.

Undergraduate vs. Graduate Tuition Remission

Regular full-time and part-time employees are eligible for tuition remission for undergraduate, graduate, and certificate programs. Spouses (as defined above) of regular full-time employees are also eligible for tuition remission for undergraduate, graduate, and certificate programs. The college will remit tuition for all degrees and programs for which the employee qualifies, though employees and spouses may only pursue one degree or certificate program at a time, and must qualify academically for all of them.

Dependents (as defined above) are eligible for undergraduate, graduate, and certificate programs. The college will remit tuition for only one degree per dependent, and the dependent must qualify academically to be eligible for the benefit.

Covered Expense Details

This benefit remits tuition costs only and does not include the following:

- Any fees or expenses outside of the base cost of courses
- Eduspire Courses
- Housing on campus for dependents (as defined above)
- Study abroad and/or travel courses and expenses
- Fees for credit by portfolio or credit by examination
- Lab fees, material fees, books, etc. Participants have the same fee schedule as all students.



Tuition remission on graduate programs is taxable for the Wilson employee, unless both of the requirements are met per the guidelines from the IRS Publication 970. The requirements are outlined below:

A tuition reduction you receive for graduate education is qualified, and therefore tax free, if both of the following requirements are met:

- *It is provided by an eligible education institution.*
- *You are a graduate student who performs teaching or research activities for the educational institution.*

You must include any other tuition reductions for graduate education that you receive. Specific tax questions should be referred to a qualified tax professional.

Termination of Employment

If an employee leaves employment at the college, any participant including the employee may finish the current course or semester of enrollment. Going forward, the participating student will no longer be eligible for the program.

The Human Resources Department is responsible for policy interpretation. Any exceptions to the policy must be reviewed and approved by the Director of Human Resources in conjunction with the Cabinet at the College. Nothing in this policy creates an employment contract, express or implied. All employees are employed at-will and can be terminated at any time without the college having to demonstrate just cause or good reasons for the termination.