



Policy Title: **Employee Tuition Remission: Undergraduate Courses/Programs**

Policy Number: PS 500

Purpose of Policy: To establish criteria and requirements for the Bellevue University Tuition Remission benefits.

Applies to: All Employees

Policy Statement:

This policy establishes criteria and requirements for the Bellevue University Tuition Remission benefits designed to encourage and assist employees and their families in their development and self-improvement. The benefit applies only to current Bellevue University employees, their spouses, and eligible dependents as defined in § 132(h) of the Internal Revenue Code of 1986, as amended (the "Code").

Under the state and federal tax laws, educational assistance such as tuition remission provided on a tax-free basis is limited. Employees may be responsible for taxes on benefits provided beyond the established limits. All applicable taxes will be withheld from the employee's paycheck.

1. Employee Eligibility:

- a. To be eligible for tuition remission pursuant to the Plan, an employee's work performance must be at or above acceptable standards, and the employee cannot be on any form of disciplinary action (performance, attendance, etc). An employee must obtain the approval of management prior to participating in the Plan and submit a **Request for Tuition Remission Form** to the employee's manager. Prior to submission of a **Request for Tuition Remission Form**, the employee and manager should agree upon the proposed course of study the employee intends to pursue. The decision on whether an employee is permitted to participate in the Plan is based on alignment of the strategic directions of the University, the recommendation of the employee's manager, and approval of his/her Vice President.
- **Full-time, regular employees** are eligible to apply for 100% tuition remission up to thirty (30) hours per academic year, for education below the graduate level, after completing ninety (90) days of employment with Bellevue University.

- **Part-time, regular employees** are eligible for tuition remission on a prorated basis not to exceed fifteen (15) hours per academic year. The amount of prorated tuition remission will be based on the number of hours the employee is regularly scheduled to work. The employee must complete ninety (90) days of employment with Bellevue University to apply for tuition remission.
- b. Courses may not be taken during work time without the approval of the employee's manager and his/her Vice President. An employee's course attendance during work time may necessitate a change in status from full-time to part-time or other changes. Such changes will be communicated to the employee at the time of the employee's application to the Plan.
 - c. The combination of tuition remission and non-institutional scholarships provided to an individual employee may not exceed the total amount of tuition and fees. Employees receiving non-institutional scholarships will receive tuition remission only on the amount of tuition not covered by the scholarship. Employees receiving grants will receive tuition remission only on the remaining balance of tuition, fees, and books not covered by the grant. The intent of providing tuition remission is to assist employees in earning a degree, not to create a cash payment. If an employee takes an approved Leave of Absence while enrolled in a course, the employee will be eligible for tuition remission for that course, if it is satisfactorily completed. Future participation in the Plan for any employee on a Leave of Absence will be suspended until the employee is returned to active status.
 - d. Tuition remission for graduate work at the Master's or Doctoral level at Bellevue University or other institutions will be limited to those employees that are approved by the President in accordance with Policy Statement 503.
 - e. Nothing in this policy is intended to imply a commitment by Bellevue University to guarantee employment during the period of education or repayment. An employee's eligibility to participate and receive tuition remission under the Plan terminates upon separation from employment. In addition, an employee who resigns prior to completion of approved courses will immediately lose eligibility for the Plan.

2. Spouses and Dependents:

- a. Spouses and dependent children (as defined by § 132(h) of the Code) of full-time, regular employees who have completed ninety (90) days of employment are eligible for tuition remission at the 100% level for up to thirty (30) hours per academic year. (See attached table.)
- b. Spouses and dependent children (as defined by § 132(h) of the Code) of part-time, regular employees who have completed ninety (90) days of employment are eligible for

tuition remission at the 100% level for up to fifteen (15) hours per academic year. (See attached table.)

- c. If a spouse or dependent of an employee receives any form of tuition assistance from a source other than Bellevue University, it is the responsibility of the employee to inform the Human Resources Department of this fact. Spouses or dependents receiving tuition assistance from a non-Bellevue University source will receive tuition remission only on the remaining balance of tuition not covered by the non-Bellevue University assistance. Regardless of the source of assistance for tuition, the intent of providing tuition remission is to assist an employee's spouse or dependent in earning a degree, not to create a cash payment.
- d. If a spouse or dependent of an employee receives an outside scholarship, it is the responsibility of the employee to inform the Human Resources Department of this fact. Spouses or dependents receiving a scholarship will receive tuition remission only on the remaining balance of tuition and fees not covered by the non-Bellevue University assistance.
- e. If a spouse or dependent of an employee is awarded a grant, it is the responsibility of the employee to inform the Human Resources Department of this fact. Spouses or dependents receiving a grant will receive tuition remission only on the remaining balance of tuition, fees, and books not covered by the grant.

3. Coursework Eligibility:

- a. The Plan is applicable to tuition remission for Bellevue University credit courses.
- b. An employee, spouse, or dependent that has already received a Bachelor's or Master's Degree from Bellevue University is not eligible to receive tuition remission for an accelerated degree-completion program or second degree at the same level.
- c. Tuition remission is available for certain certificate programs and will be determined on a case-by-case basis. Employees should check with the Human Resources Department for a listing of covered certificate programs.
- d. Tuition remission is not available for audit courses.

4. Remission:

- a. Remission is calculated on an academic year basis and is available for tuition. Books, supplies, fees, instructional materials, travel, and other expenses are not covered by the Plan.

- b. Tuition will be remitted only once for a given course. Individuals receiving a non-passing grade will not be reimbursed to retake a course.
- c. Approval of courses under the Plan is no guarantee of approval for future remissions.

5. Remission Agreement:

- a. Tuition remission under a Remission Agreement entered into pursuant to the Plan will be deemed to have been a loan for the employee's benefit until the end of the Remission Period (as defined below).
- b. Should employment terminate for any reason other than for lack of work within twenty-four (24) months from the date a degree or degree program is completed (the "Remission Period"), the employee is responsible for reimbursing Bellevue University for any balance due (see attached repayment schedule) on or before the last day of employment. Employees shall be responsible for the repayment of tuition remission paid directly to an employee or tuition remission paid to an employee's spouse or dependent. Bellevue University may forgive tuition monies for employees whose spouse is on active duty in the military and receives official orders to relocate to a new location or for a confirmed corporate relocation of a spouse that requires the employee to relocate.
- c. Upon termination of employment, Bellevue University shall have the right to apply, to the extent allowable under law, all net or "take home" wages and other payment due or thereafter becoming due to the employee in satisfaction of the employee's obligation to reimburse Bellevue University for tuition pursuant to the Remission Agreement.
- d. Should an employee fail to reimburse Bellevue University as stated in the Remission Agreement, the employee hereby authorizes Bellevue University to confess judgment on the employee's behalf, as allowed by applicable law, before an appropriate court in an amount equal to the balance due.
- e. Employees shall be responsible for legal costs incurred by Bellevue University in collection of such balance.

6. Disputes: Disputes regarding participation in and expenses covered under the Plan should be directed to the Human Resources Department. Requests for exceptions to the Plan must be in writing and must be approved by the President.

7. Responsibilities:

- a. **Management** - Managers have the responsibility to review and determine whether to approve a **Request for Tuition Remission Form**. Prior to granting approval, managers should consider factors such as the employee's current work obligations. Managers also

have the responsibility for resolution of employee issues according to applicable policy or procedures.

- b. **Employee** - The employee must verify that the desired class has the minimum number of students to allow the class to be held (normally ten students) prior to submitting the **Request for Tuition Remission Form** to the Human Resources Department.
- c. **All steps should be completed prior to starting any course.** All information provided should be accurate and sincere. The employee also has the responsibility to regularly review policy and procedures relevant to the Plan.

Bellevue University reserves the right, in its sole and absolute discretion, to change, alter, amend, or cancel the Plan at any time, with or without notice to employees.

Supporting Documentation: Employee Handbook, Remission Agreement, Request for Tuition Remission Form

Keywords: employees, staff, tuition remission, benefits, human resources

Responsible Office: Human Resources

Contact Information: Human Resources
402-557-7351

Approved by: Dr. Mary Hawkins

Effective Date: January 31, 2018

Review Cycle and Dates: This policy statement supersedes previous versions of PS 500, dated October 1, 2009.

APPROVED:

/signed/
Dr. Mary Hawkins, Bellevue University President

1/31/2018
Date

Tuition Remission

Eligibility Table	Credit Hours per Year
Regular Full Time Employees	30
Spouses of Full Time Employees	30
Dependent Children of Full-Time Employees (based on IRS definition)	30
Part-Time Employees	15
Spouses and Dependent Children of Part-Time Employees	9

Repayment Schedule ¹	Timeframe	Remission Balance Due
Class or Program completion timeframe equal to or more than	24 months	Zero
Class or Program completion timeframe equal to or more than	18 months	25% of total contract
Class or Program completion timeframe equal to or more than	12 Months	50% of total contract
Class or Program completion timeframe equal to or more than	6 Months	75% of total contract

Question	Answer
When can an employee start classes/ programs?	After completing 90 days of employment.
What is my employment commitment?	Individuals will have a two-year commitment from the end of program or last course taken. ²
Can an employee obtain another degree at the same level?	Yes, provided that the previous degree was not received at Bellevue University.
Can an employee obtain a Master's after receiving a Bachelor's?	Yes
Can an employee receive a scholarship from Bellevue University along with tuition remission?	No
Can an employee use tuition remission for anything other than tuition?	No

¹ Bellevue University will prorate repayment by 1-1/2 (one and one-half) credit hours for each month of full-time employment (excluding employment while attending courses) following completion of a program or course.

² The commitment does not run during the time an individual is enrolled in a degree program and receiving tuition remission.