



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

Policy Number: PS 503

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

Applies to: All Employees

**Policy Statement:**

This policy establishes an accountable graduate and doctoral tuition remission plan (the "Plan") whereby Bellevue University may provide tuition assistance to employees for Master's, Doctoral, or other advanced degrees (collectively, "Graduate Degrees"). Employees receiving other forms of tuition assistance (either previously or at the present time) are not eligible for the Plan. The benefit applies only to current Bellevue University employees.

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. Conditions under Which the Plan May Be Used:**

- 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. 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.
- b. Employees requesting eligibility for the Plan must have been employed by Bellevue University for ninety (90) days for a Master's degree and six (6) months for a Doctoral degree.
- c. Employees not seeking a Bellevue University degree must show evidence that they have been accepted into the Plan as a degree-seeking student at another institution. He/She must receive approval by the Chief Academic Officer/President before starting the degree.

Employees must show evidence that the degree-granting institution holds regional accreditation that is recognized by the Department of Education.

2. Terms of the Plan:

a. Master's Degree

- (1) Employees and spouses 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 for only Bellevue University degrees.
- (2) If a spouse 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 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 in earning a degree, not to create a cash payment.
- (3) If a spouse of an employee receives an outside scholarship, it is the responsibility of the employee to inform the Human Resources Department of this fact. Spouses receiving a scholarship will receive tuition remission only on the remaining balance of tuition and fees not covered by the non-Bellevue University assistance.
- (4) If a spouse of an employee is awarded a grant, it is the responsibility of the employee to inform the Human Resources Department of this fact. Spouses receiving a grant will receive tuition remission only on the remaining balance of tuition, fees, and books not covered by the grant.

- b. Doctoral Degree: To be eligible for tuition remission pursuant to the Plan, the employee must be full-time and their work performance must be at or above acceptable standards. 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. The decision on whether an employee is permitted to participate in the Plan is based on the recommendation of the employee's manager, approval of his/her Executive Management, and the President.

(1) Bellevue University Plan

- (a) The maximum amount of tuition assistance for a Doctoral degree is capped at the total amount of tuition and fees. All other expenses must be borne by the employee.
- (b) 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.

(2) Non-Bellevue University Plan

- (a) The maximum amount of tuition assistance for a Doctoral degree is capped at the resident off-campus tuition charged by the University of Nebraska-Lincoln (UNL) for the same type of Graduate Degree. Extra charges for on-line classes will be paid at UNL rates. The maximum amount of fees is capped at \$50.00 per semester/term.
  - (b) Bellevue University will pay only tuition and fees for employees. All other expenses must be borne by the employee.
  - (c) Payment may be made at the time the expense is incurred. However, employees must complete the class with a "C" or better; otherwise, employees must repay the tuition assistance provided by Bellevue University for the course.
  - (d) Payment will be made only one time for each class for which a "C" or passing grade is received. The repeat of a class will not be paid if an employee has already been paid for the class.
- c. Employees must return to Bellevue University any payment in excess of actual expenses.
- d. Any expenses incurred by Bellevue University under a Remission Agreement entered into pursuant to the Plan will be deemed to have been a loan for an employee's benefit until the end of the Reimbursement Period (as defined below).
- e. Should employment terminate for any reason other than for lack of work within twenty-four (24) months after the date of completion of a Master's program or thirty-six (36) months after the date of completion of a Doctoral program (the "Reimbursement Period"), employees are responsible for reimbursing Bellevue University for any balance due on or before the last day of employment as follows:
- |                             | Master's | Doctoral |
|-----------------------------|----------|----------|
| Prior to completing 1 year  | 100%     | 100%     |
| Prior to completing 2 year  | 50%      | 67%      |
| Prior to completing 3 years | 0%       | 33%      |
- f. 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 an employee in satisfaction of the employee's obligation to reimburse Bellevue University for the expenses.
- g. Section 127 of the Internal Revenue Code allows all employers to provide their employees with educational assistance for graduate work. Employers may provide each employee with

up to \$5,250 of educational assistance per year on a tax-free basis. However, tuition remission received by an employee or spouse for graduate-level education in excess of the \$5,250 amount will be considered taxable income and all applicable employment taxes will be withheld.

- h. Nothing in the Plan is intended to imply a commitment by Bellevue University to guarantee employment during the period of education or reimbursement. 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.
- i. Should an employee fail to reimburse Bellevue University as stated in the Plan, Bellevue University is hereby authorized to confess judgment on the employee's behalf, as allowed by applicable law, before the appropriate court in an amount equal to the balance due.
- j. Employees are also responsible for legal costs incurred by Bellevue University in collection of such balance.

*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 503, dated October 1, 2009.

APPROVED:

/signed/  
Dr. Mary Hawkins, Bellevue University President

1/31/2018  
Date