

Policy Title: Employee Tuition Waiver Policy	Effective Date: 8/15/2019
Policy Number: HR-PO-1404	Date of Last Review: 12/1/2022
Oversight Department: Department of Human Resources	Next Review Date: 12/1/2025

1. PURPOSE

The *Employee Tuition Waiver Policy* for Radford University (University) provides eligibility and other requirements as well as related procedures in support of the Employee Tuition Waiver Program (program) provided to eligible employees of the University.

2. APPLICABILITY

The Employee Tuition Waiver Policy applies to eligible employees as defined by this policy.

3. **DEFINITIONS**

<u>"1500-hour" Wage Employee</u>: Persons employed in ongoing wage positions and assigned a wage position number in the Banner Human Resources module. This category of wage employment does not include student employees, graduate assistants, or other wage employees designated as temporary.

<u>Eligible Employee</u>: Any person employed by the University who meets the eligibility criteria for the Employee Tuition Waiver Program as defined in Section 4.B. of this policy.

Intersession: Academic terms that typically vary in length and provide a group of short-term, concentrated courses for credit during times when

4. Eligible employees may not participate in the employee tuition waiver program in the same term in which a tuition reimbursement benefit is being provided.

- 2. Current part-time classified and "1500-hour" wage employees are eligible for waiver of one term after 1,000 hours of continuous employment. After 2,000 hours of continuous employment, they are eligible for any number of terms as long as they are continuously employed.
- **3.** Part-time teaching (adjunct) faculty during terms with active teaching assignments after having taught one complete term.

5. PROCEDURES

A. Number of Allowable Credit Hours

- 1. Eligible employees may request waiver of up to seven (7) credit hours (typically two (2) courses and one (1) laboratory) per fall and spring term.
- 2. Eligible employees may request waiver of up to seven (7) credit hours (typically two (2) courses and one (1) laboratory) during all intersession terms combined within a calendar year.
- **3.** Eligible employees may request waiver of up to eighteen (18) credit hours within a 12month period for courses offered by the Innovative Mobile Personalized Accelerated Competency Training (IMPACT) Lab certificate programs. IMPACT courses cannot be taken in conjunction with non-IMPACT courses.
- 4. No exceptions will be granted to

- **3.** Registering for a course under this program prior to the first day of classes will void any tuition waiver approved for the applicable term and the employee will be responsible for full payment of tuition and associated fees.
- 4. Additional information on registering for courses may be obtained from the Office of the Registrar.

E. Tax Information

- 1. Tuition waivers for undergraduate courses are not subject to tax reporting or withholding.
- 2. Tuition waivers for graduate courses are excludable from tax reporting and withholding up to \$5,250 annually. In such cases:
 - **a.** Amounts in excess of \$5,250 are subject to tax reporting and withholding and will be included in the employee's reportable taxable income with appropriate taxes withheld.
 - **b.** Departments will be charged the corresponding FICA tax at the time the tuition waiver is reported and processed in the employee's taxable income.

6. EXCLUSIONS

This policy does not apply to courses involving private vocal or instrumental instruction, or noncredit offerings.

7. APPENDICES

Appendix: Employee Tuition Wai

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