

TUITION WAIVER (INTERIM POLICY)

RESPONSIBLE OFFICIAL: CHIEF HUMAN RESOURCES OFFICER

EFFECTIVE DATE: AUGUST 1, 2025 (revised)

EXPIRATION OF INTERIM POLICY: APRIL 30, 2026

NEXT REVIEW DATE: APRIL 30, 2026

BOARD OF REGENTS REPORTING: PRESIDENTIAL REPORT

I. POLICY STATEMENT

Northern Kentucky University (NKU) offers a tuition waiver program to promote the professional and personal development of its faculty and staff and to provide an important benefit for their families.

Employees are eligible to utilize tuition waivers for **undergraduate, graduate, and law classes**, as provided below.

Spouses and dependents are eligible to utilize tuition waivers for **undergraduate classes at NKU**, as provided below.

A. EMPLOYEE AND SPOUSE/DEPENDENT ELIGIBILITY

NKU provides tuition waivers as follows:

	Undergraduate Courses	Graduate and Professional (Law) Courses
Employees with Full-Time Status <ul style="list-style-type: none">• Faculty/Tenured• Faculty/Tenure Track, Probationary• Faculty/Visiting• Staff/Regular• Staff/13-Month Contract	Waiver of up to six credit hours per semester (fall, spring, and entire summer term).	Waiver of up to six credit hours per semester (fall, spring, and entire summer term).
Legal Spouse and Eligible Dependents of Above	Waiver of up to six credit hours per semester (fall, spring, and entire summer term).	No waiver.
Employees with Part-Time Status <ul style="list-style-type: none">• Staff/Regular• Staff/13-Month Contract - (20+ hours per week)	Waiver of up to three credit hours per semester (fall, spring, and entire summer term).	Waiver of up to three credit hours per semester (fall, spring, and entire summer term).
Legal Spouse and Eligible Dependents of Above	Waiver of up to three credit hours per semester (fall, spring, and entire summer term).	No waiver.

	Undergraduate Courses	Graduate and Professional (Law) Courses
Visiting Faculty with Full-Time Status	After completing one academic year of continuous service, waiver of up to six credit hours per semester (fall, spring, and entire summer term).	After completing one academic year of continuous service, waiver of up to six credit hours per semester (fall, spring, and entire summer term).
Legal Spouse and Eligible Dependents of Above	Beginning in the employee's fourth academic year of continuous service, waiver of up to six credit hours per semester (fall, spring, and entire summer term).	No waiver.
Faculty with Part-Time Status	After teaching two semesters or summer) over the course of one academic year of continuous service, waiver of up to three credit hours per semester (fall, spring, and entire summer term).	After teaching two semesters or summer) over the course of one academic year of continuous service, waiver of up to three credit hours per semester (fall, spring, and entire summer term).
Legal Spouse and Eligible Dependents of Above	No waiver.	No waiver.

B. OTHER ELIGIBILITY TERMS

Summer term: In each category, the credit-hour maximum applies to the entire summer term (i.e., all summer sessions in a given summer).

Probationary employees not eligible: A staff employee must have successfully completed the initial probationary employment period before the first day of class for which the employee or associated spouse/dependent is registered in order for that individual to use the tuition waiver for that semester or summer.

Eligible dependents: An eligible dependent is one who is an unmarried natural child, adopted child, stepchild, or legal ward who is less than 24 years of age as of the first day of the semester for which the class is offered and who is claimed as a dependent by the employee for income tax purposes based on IRS guidelines. In the case of legal separation or divorce, a natural or adopted child or legal ward may participate in this program regardless of which parent declares the child as a dependent for income tax purposes.

Admissions requirements: Individuals receiving the tuition benefit must first meet relevant admissions requirements.

Employees who are also spouses/dependents: If an individual is both an employee and an eligible spouse/dependent of an employee, then the individual may receive the greater tuition waiver (e.g., a part-time employee who is the eligible spouse/dependent of a full-time employee may receive a waiver

of up to six (6) credit hours). No individual may receive a waiver of more than six (6) credit hours per semester/entire summer term.

C. COURSES COVERED BY THE WAIVER

Waivers may be utilized only for academic credit-bearing courses at NKU. Auditing academic classes is permissible.

Tuition waivers may not be used for community education classes, non-credit classes, private lessons or instruction, or directed study arrangements.

D. COSTS COVERED BY THE WAIVER; TUITION RATES

Tuition: The waiver covers the cost of tuition of the waived credit hours, up to the maximums described above.

Employees utilizing the tuition waiver are charged tuition at the Kentucky in-state rate, for both undergraduate programs and graduate programs that charge a lower rate for Kentucky residents. The Kentucky in-state rate applies to both credit hours covered by the tuition waiver and additional credit hours taken by the employee during any semester or summer session in which the tuition waiver is used by the employee.

Tuition rates charged to spouses and dependents are determined by general NKU policies and rates then in effect.

Fees: The waiver applies to the Mandatory Campus Recreation Fee, Norse Experience Fee, online course fees (for applicable credit hours), and the application fee (if applicable). To qualify for the application fee waiver, a copy of the employee's NKU identification card must be attached to the admission application. In addition, the relationship to the employee must be indicated on the copy of the identification card, specifying whether the applicant is a spouse or dependent of the employee.

The waiver does not cover any other fees, including, but not limited to, course fees, program fees, lab fees, meal plan fees, orientation fees, confirmation fees, late fees, and fees and costs associated with housing and parking. Fees and costs not covered by the waiver must be paid by the student.

E. EMPLOYEE TAKING COURSES DURING WORK HOURS

An employee may not take classes during the employee's normal work hours unless the employee has demonstrated extenuating circumstances and obtained advance approval as described in this policy. Such exceptions must be requested in writing by the employee and require approval by the employee's supervisor, the vice president of the relevant area, and Human Resources. In requesting an exception, the employee must describe the extenuating circumstances that warrant an exception and propose how the time will be made up within each week.

F. OTHER FINANCIAL ASSISTANCE

A spouse and/or dependent(s) who receives a full scholarship from an internal NKU or NKU Foundation source is not eligible to participate in the Tuition Waiver Program.

A spouse and/or dependent(s) who receives a partial tuition scholarship from other sources is eligible to participate in this program; however, the combined amount of all tuition scholarships and tuition waiver may not exceed the total amount of tuition and mandatory class fees.

The tuition waiver benefit will be applied in a manner that avoids generating a cash refund to the student. A residual check will not be issued for the amount exceeding the total sum of tuition and mandatory class fees from the tuition waiver, nor will there be a refund issued for withdrawing or dropping hours. Also, tuition waivers may affect eligibility for other forms of financial assistance.

G. ACADEMIC STANDING; REPEATING A COURSE

In order to be eligible to use the waiver, the individual must maintain a 2.00 GPA and earn at least 67% of total cumulative credit hours attempted at NKU. However, an individual who falls below this standard may use the waiver for one probationary semester (or an entire summer term), and the individual may continue to use the waiver for subsequent semesters (or entire summer term) only if the individual achieves the minimum academic standing requirements described above.

An individual may not use the waiver to repeat a course for credit when the individual already has received a grade of C or above for the course.

H. EMPLOYMENT SEPARATIONS AND LEAVES OF ABSENCE

Eligible employees on an approved leave of absence with benefits (including approved sabbaticals) are entitled to a tuition waiver for self, spouse, and/or dependent(s).

If an employee separates from employment or begins an approved leave of absence without benefits during a semester/entire summer term in which the employee/spouse/dependent(s) is a registered student and attended the first day of class, the student will be allowed to complete the current semester/summer term utilizing the tuition waiver program.

Tuition waivers for employee/spouse/dependent(s) will not be allowed if the employee does any of the following prior to the first day of class for the semester/entire summer term: (i) separates from employment; (ii) begins an approved leave of absence without benefits; or (iii) submits a written notice of intent to separate from employment.

I. TAX LIABILITY

The tuition waiver program is considered a qualified tuition reduction under Internal Revenue Code Section 117(d) and an Educational Assistance Program under Internal Revenue Code Section 127.

The value of graduate level educational assistance is excludable from the employee's gross income up to \$5,250 of assistance within a calendar year. Tuition assistance exceeding \$5,250 per calendar year is reportable in the gross income of the employee.

NKU is responsible for withholding the proper taxes and for reporting taxable income for all employees.

Any tax liability incurred through participation in this program is the responsibility of the employee, including liability that arises from changes to tax law or IRS challenges to this program. In the event an employee withdraws or drops a graduate-level class, taxation is still applicable to the non-refundable portion of the waived tuition.

J. PENALTY FOR MISUSE OF WAIVER PROGRAM

To participate in the waiver program, the employee must certify the truthfulness of all information presented on the tuition waiver request form. Falsification of information on the tuition waiver form may result in the employee's reimbursement of all tuition and mandatory class fees covered for the current semester and all preceding semesters.

K. DEPENDENTS OF DECEASED EMPLOYEES

Dependents of all eligible full-time regular faculty (tenured, tenure-track, visiting) and all full-time eligible staff (regular and 13-month contract) who are employed at NKU at the time of their death may receive tuition waivers for up to six credit hours per semester/entire summer term along with associated mandatory class fees for undergraduate classes for a period of five years from the date of the employee's death.

Dependents of all eligible part-time regular staff who are employed at NKU at the time of their death may receive tuition waivers for up to three credit hours per semester/entire summer term along with associated mandatory class fees for undergraduate classes for a period of five years from the date of the employee's death.

This benefit includes eligible employees who are on an approved disability leave.

This benefit is not available to NKU retirees.

L. ADDITIONAL INFORMATION

The interpretation of the Tuition Waiver policy as outlined above or any program issues not addressed will be determined at the discretion of the Chief Human Resources Officer. Please contact Human Resources for additional information or clarification.

II. ENTITIES AFFECTED

Faculty and Staff

III. PROCEDURES

An eligible employee, the employee's spouse and/or eligible dependent(s) must complete the following steps before seeking the tuition waiver:

1. Apply for and receive admission to NKU. (For benefit coverage of the application fee (if applicable), please include a copy of the employee's ID card with the application, and mark on the copy whether applicant is the spouse or dependent of the employee.)
2. Fulfill any admission requirements to NKU through the Admissions Office and/or the college or program of interest.
3. Register for classes through the Office of the Registrar.

After the above steps, an eligible person may seek the tuition waiver for courses taken under this policy.

- The employee is responsible for preparing a tuition waiver form available from the Office of Human Resources for employee, legal spouse, and eligible dependent(s).
- A tuition waiver form must be completed by the employee for each person for each semester/entire summer term. The form must be complete, or the form will be returned to the employee resulting in a delay in processing.
- The completed tuition waiver form is signed by the employee and reviewed and signed by the department head (and vice president if necessary). The employee is responsible for obtaining department head approval prior to the form being forwarded to Human Resources. The completed form must be received in Human Resources one week prior to the beginning date of classes. No tuition waiver request will be considered for coverage after the drop/add period of the requested semester/entire summer term. If tuition waiver forms are received after the drop/add date, forfeiture of the tuition waiver may occur.
- Human Resources will review the tuition waiver request to verify eligibility and approve it by signing the form. Human Resources will then forward the signed/approved form to the Office of Financial Assistance. The Office of Financial Assistance then processes the waiver by placing an award on the student's account, thus reducing the student's account balance by the amount of the approved waiver. Human Resources will distribute copies of the approved tuition waiver forms to the appropriate offices.
- The tuition waiver form must reflect the actual classes taken by the employee, legal spouse and/or eligible dependent(s). If classes are dropped and/or added, a revised form must be submitted to Human Resources. In addition, if the employee, spouse, and/or dependent(s) decides to withdraw from a course, it is the individual's responsibility to officially withdraw from the course. In the event an employee withdraws or drops a graduate class, taxation is still applicable to the non-refundable portion of the waived tuition.

Dates for priority processing of tuition waivers are as follows:

- Fall Semester: Last week of July.
- Spring Semester: Third week of December. *Note that Winter Intersession classes are considered part of the Spring Semester, and the employee/ spouse/ dependent cannot exceed the maximum eligible credits for that semester.
- Entire Summer Term: First week of May.

Priority processing will allow processing of tuition waivers before bills are issued by Student Account Services.

IV. REFERENCES AND FORMS

[NKU Tuition Waiver Form](#)

[Faculty Handbook, Sec. 11.8 – Tuition Waiver](#)

[Tuition Waiver Information – NKU Human Resources](#)

REVISION HISTORY

REVISION TYPE	MONTH/YEAR APPROVED
Revision / Formatting – Added statement to sec. 1(D) that all employees will be charged in-state (KY) tuition rate	July 21, 2025
Editing/Formatting	May 24, 2023

TUITION WAIVER (INTERIM POLICY)

PRESIDENTIAL APPROVAL

PRESIDENT

Signature

Cady Short-Thompson

Date

7/21/2025

Cady Short-Thompson, Ph.D.

BOARD OF REGENTS APPROVAL

BOARD OF REGENTS (IF FORWARDED BY PRESIDENT)

- ☐ This policy was forwarded to the Board of Regents on the ***Presidential Report (information only)***.
Date of Board of Regents meeting at which this policy was reported: ____/____/____.
- ☐ This policy was forwarded to the Board of Regents as a ***Presidential Recommendation (consent agenda/voting item)***.
- ☐ The Board of Regents approved this policy on ____/____/____.
(Attach a copy of Board of Regents meeting minutes showing approval of policy.)
- ☐ The Board of Regents rejected this policy on ____/____/____.
(Attach a copy of Board of Regents meeting minutes showing rejection of policy.)