

TUITION WAIVER

POLICY NUMBER: ADM-TUITIONWAIVER

POLICY TYPE: ADMINISTRATIVE

RESPONSIBLE OFFICIAL TITLE: CHIEF HUMAN RESOURCES OFFICER

RESPONSIBLE OFFICE: OFFICE OF HUMAN RESOURCES

I. POLICY STATEMENT

Northern Kentucky University (NKU) offers a Tuition Waiver Program to employees to promote the professional and personal development of its faculty and staff and assist employees' families in obtaining education and training.

- **Employees** are eligible to utilize tuition waivers for **undergraduate, graduate, or law classes**.
- **Spouses and/or dependents** are eligible to utilize tuition waivers for **undergraduate classes at NKU**.

Below is a breakdown of the tuition waiver benefits based on employee category.

EMPLOYEES WITH FULL-TIME STATUS

- Faculty/Tenured
- Faculty/Tenure Track, Probationary
- Faculty/Non-Tenure Track, Renewable
- Staff/Regular
- Staff/13-Month Contract

WAIVER: Maximum of six (6) credit hours per semester/entire summer session for the employee and the employee's legal spouse and dependents.

EMPLOYEES WITH PART-TIME STATUS

- Staff/Regular
- Staff/13-month contract working 20 or more hours per week.

WAIVER: Maximum of three (3) credit hours per semester/entire summer session for the employee and the employee's legal spouse and dependents.

FACULTY/NON-TENURE TRACK, TEMPORARY

WAIVER: Maximum of six (6) credit hours per semester/entire summer session for the employee after one academic year of continuous service. Beginning in the fourth year of continuous service, the employee's spouse and dependents will also be eligible for six (6) hours per semester.

FACULTY/PART-TIME

WAIVER: Maximum of three (3) credit hours per semester/entire summer session for the employee who has taught two (2) semesters/entire summer session over the course of one academic year of continuous service. Employee's legal spouse and dependents are not eligible for the tuition waiver benefit.

EMPLOYEE ELIGIBILITY

NKU provides tuition waivers for all currently employed eligible full-time faculty and staff for up to six (6) credit hours per semester/entire summer session along with associated mandatory class fees. For all eligible part-time staff, up to three (3) credit hours per semester/entire summer session are provided along with associated mandatory class fees.

The following rules apply:

- Tuition waivers for faculty and staff can be used for undergraduate, graduate, or law classes.
- Tuition waivers may be utilized for academic credit classes only. Auditing academic classes is permissible. Tuition waivers may not be used for community education or non-credit classes or private instructions.
- Tuition waivers for faculty and staff may be used to attend classes through the [GC3 \(Greater Cincinnati Collegiate Connection\)](#) under certain circumstances.

A staff employee must have successfully completed the initial probationary period before the first day of class for which the employee/spouse/dependent(s) are registered in order for the employee/spouse/dependent(s) to be eligible to utilize the tuition waiver for that semester/entire summer session.

Employees are not to take classes during normal working hours unless under extenuating circumstances. Exception to this policy must be requested in writing by the employee in order to attend the class with a statement of the extenuating circumstances and how the time will be made up within that week. The employee's supervisor must approve and forward the request and the tuition waiver form to the vice president of that area for final approval and then to Human Resources for approval.

SPOUSE AND DEPENDENT ELIGIBILITY

To be eligible for the Tuition Waiver Program, the following definitions apply:

Spouse: A spouse is any legal spouse.

Dependent: A dependent is defined as an unmarried natural child, adopted child, stepchild, or legal ward who is less than 25 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.

- Spouses and/or dependent(s) of eligible, full-time faculty and staff may receive tuition waivers for up to six (6) credit hours per semester/entire summer session along with associated mandatory class fees for undergraduate classes only. In no case will the benefit exceed six (6) credit hours per semester/entire summer session.
- Spouses and/or dependent(s) of eligible, part-time staff may receive three (3) credit hours per semester/entire summer session along with associated mandatory class fees for undergraduate classes only.
- Spouses and/or dependent(s) of part-time faculty DO NOT receive the three (3) credit hour benefit.

- The tuition waiver for spouses/dependents may only be used for undergraduate credit classes; no costs for community education or non-credit classes will be covered. Private lessons or directed study arrangements are also excluded.
- If an eligible spouse/dependent is also an eligible part-time NKU employee, the eligible spouse/dependent(s) may receive the greater of the tuition waiver. In no case will the benefit exceed six credit hours per semester/entire summer session.
- Spouses and/or dependent(s) must meet admissions requirements to NKU and the college/program to which they are applying.

Important Note: The spouse/dependent tuition benefit can only be used at NKU. It CANNOT be used as any other college or university.

FINANCIAL ASSISTANCE AND WAIVER PROGRAM

- If a spouse and/or dependent(s) are recipients of full scholarships from an internal NKU or NKU Foundation source, these individuals are not eligible to participate in the Tuition Waiver Program.
- If a spouse and/or dependent(s) are receiving partial tuition scholarships from other sources, these individuals are 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.
- 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.

REPEATING A CLASS

- Under the tuition waiver program, no undergraduate class may be repeated for credit by an employee, spouse and/or dependent(s) where a grade of C or above has been received.
- Classes may be audited utilizing the tuition benefit program.

LEAVE OF ABSENCE

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

LEAVE OF ABSENCE WITHOUT BENEFITS

If an employee terminates or begins an approved leave of absence without benefits during a semester/entire summer session 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/session utilizing the tuition waiver program.

Tuition waivers for employee/spouse/dependent(s) will not be allowed if an employee terminates, begins an approved leave of absence without benefits, or has submitted written notice of intent to terminate prior to the first day of class in a semester/entire summer session.

CLASS FEES

The mandatory campus recreation fee and online course fees associated with the tuition waiver (applicable credit hours only) and the application fee for admission to NKU will be covered for the employee/spouse/dependent(s). In order for the application fee to be covered, 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 marked on the copy of the identification card as to whether the applicant is a spouse or dependent of the employee.

All other course fees, including but not limited to, program fees, lab fees, meal plan fees, late fees, housing, parking, auto registration, and miscellaneous fees must be paid by the employee/spouse/dependent(s).

TAX LIABILITY

- The tuition waiver program at Northern Kentucky University is considered an Internal Revenue Code, Section 127, Educational Assistance Program.
- The value of graduate level educational assistance is excludable from the employee's gross income up to \$5,250.00 of assistance within a calendar year. Tuition assistance exceeding \$5,250.00 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 regardless of the institution where the course is taken (ex. a GC3 institution for employees).
- Any tax liability incurred through participation in this program is the responsibility of the employee. In the event an employee withdraws or drops a graduate level class, taxation is applicable to the non-refundable portion of tuition waiver.

PENALTY FOR MISUSE OF WAIVER PROGRAM

- The employee must certify that all information is true as 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.

DEPENDENTS OF DECEASED EMPLOYEES

- Dependents of all eligible full-time regular faculty (tenured, tenure-track, non-tenure track renewable) 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 (6) credit hours per semester/entire summer session along with associated mandatory class fees for undergraduate classes for a period of five (5) 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 (3) credit hours per semester/entire summer session along with associated mandatory class fees for undergraduate classes for a period of five (5) 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.

ADDITIONAL INFORMATION

The interpretation of the Tuition Waiver Program policy as outlined above or any program issues not addressed will be determined at the discretion of the Director of Human Resources. 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 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, 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 Request for Tuition Waiver form available from the Office of Human Resources for employee, legal spouse, and dependent(s).
- A tuition waiver form must be completed by the employee for each person for each semester/entire summer session. The form must be complete, or the form will be returned to the employee resulting in a delay in processing.
- The completed tuition waiver request 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 session. 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 in the ProSam system that feeds over to 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 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 applicable to the non-refundable portion of the waiver.

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.
- Entire Summer Session: First week of May.

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

IV. REFERENCES AND FORMS

REFERENCES & 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 |
|--------------------|---------------------|
| Editing/Formatting | May 24, 2023 |
| Choose an item. | |