



Minnesota
STATE COLLEGES
& UNIVERSITIES

Human Resources Guideline & Interpretation

Tuition Waiver

PER0003

Purpose:

To establish guidelines for consistent application of tuition waiver benefits in accordance with language in the various collective bargaining agreements/personnel plans.

Affects: All system colleges, universities, and the office of the chancellor

Authoritative References: Minnesota State Colleges and Universities/State of Minnesota collective bargaining agreements with AFSCME, MAPE, MMA, MNA, MSCF, MSUAASF, IFO; the Personnel Plan for Administrators, and the classified Managerial and Commissioner's plans and the Minnesota State Colleges and Universities Education Assistance Plan. The tuition waiver matrix compares tuition waiver benefits eligibility set forth in the bargaining agreements/personnel plans that cover employees as a summary document only.

Required Forms: Tuition waiver is an [automated web-based process](#). A paper version of the uniform tuition waiver application form developed by the Office of the Chancellor (OOC) shall be used by all colleges and universities only in those instances where it is not possible to use the web-based tuition waiver process.

Responsibility for Implementation:

It is the responsibility of each HR office to ensure that the eligibility, credit limitations, benefit year, and other administrative requirements outlined in the applicable bargaining agreement/personnel plan are appropriately reviewed and applied to each use of tuition waiver benefits.

It is the responsibility of each registration office to ensure that employees and dependents use tuition waiver benefits in accordance with System institution policies.

Attachments: None

Introduction:

Tuition waiver applications should be approved with the tuition waiver module, or signed when paper applications are required, only by the chief human resources officer (CHRO) or the college/university president, unless another delegation of authority is on file. The CHRO of each system institution shall

forward a copy of these delegations to the Office of the Chancellor – Human Resources Division, and ensure updates to the delegations are disseminated promptly.

Each system institution shall develop guidelines for the use of tuition waiver benefits that include the following provisions:

1. tuition waiver may only be applied to courses for which credit is granted;
2. registration policies applicable to tuition waiver benefits;
All users of tuition waiver benefits must submit their tuition waiver application on-line or by written application form no later than 10 days following the start of the course for which the user is seeking to waive tuition and/or fees.
3. tuition waiver benefits may not be expanded through banded tuition.

Spouse/Dependent Guidelines: The spouse or dependents of employees shall be eligible to use the tuition waiver benefits as outlined in the bargaining agreements/plans. Eligible dependents are as defined in the applicable agreement/plan. If no definition of eligible dependent is provided in the applicable agreement/plan, eligible dependents include those dependents that are also eligible for dependent insurance coverage.

If two system employees are married, they are entitled to the tuition waiver benefits provided by the bargaining agreement/plan of both employees.

Eligible dependents of two system employees are entitled to the tuition waiver benefits provided by the bargaining agreement/plan of both parents.

Benefit Year: See the Tuition Waiver Matrix.

System-wide Eligibility Guidelines: Employees must be eligible for tuition waiver benefits prior to the beginning of the course(s) in which they intend to enroll. Eligible employees may use tuition waiver benefits during periods of unpaid leave of absence from the system, if the leave duration is up to one year (year is defined as twelve months or academic year, whichever the Employer deems applicable). Employees on USERRA qualifying leave from an existing appointment shall remain eligible to use the tuition waiver benefit until the occurrence of one of the following events: a) the end of the existing appointment, or b) until the end of a three-year period commencing at the start of the qualifying leave. Employees are not eligible for tuition waiver benefits during permanent layoff unless provided for in the applicable agreement/plan. In addition to a minimum continuous service requirement pursuant to an applicable collective bargaining agreement/personnel plan, the following guidelines apply:

1. Service in any bargaining unit/personnel plan within the system shall be credited towards a waiting period specified in a collective bargaining agreement/personnel plan; however, emergency, temporary and intermittent employment shall not be credited, regardless of continuous service. Employment in temporary unclassified appointments to classified positions (previously called “Rule 10” appointments) shall be credited towards a required waiting period in a subsequent appointment to a position that is eligible for tuition waiver benefits provided there is no break in service between the appointments.

2. An employee who is recalled from layoff and has previously served the applicable continuous service requirement shall be eligible for tuition waiver immediately upon recall.
3. Following a break in system service, an eligible employee who is reappointed within the system shall re-serve any minimum continuous_service requirements, where applicable. If the bargaining agreement/personnel plan includes a reduced number of credits for employees hired after a certain date, the lower number of credits shall be available.
4. A non-IFO employee who separates from Minnesota State Colleges and Universities service will be able to utilize his/her tuition waiver benefits for the term that includes the date of separation, so long as the course for which the waiver is used has begun prior to the employee's date of separation. An IFO employee who separates from Minnesota State Colleges and Universities service during spring semester may continue to use accrued tuition waiver credits through the remainder of that tuition waiver year.
5. An employee who takes a leave of absence from one system institution to work at another system institution will utilize the tuition waiver benefits as provided in the agreement/personnel plan of the job at the receiving System institution.
6. An employee who moves within an applicable tuition waiver year from one position to another that is covered by a different bargaining agreement/personnel plan is subject to the tuition waiver provisions that cover the employee's position at the beginning of the course for which the waiver is used. Tuition waiver benefits may not be stacked; if a movement in positions results in a greater level of available tuition waiver credits, employees are additionally eligible for only the difference between credit limits specified in each of the bargaining agreements/personnel plans. A reduction in credit limits upon movement to a different position will not affect courses the employee is already taking.
7. An employee who holds multiple appointments covered by more than one bargaining agreement/personnel plan may not stack tuition waiver benefits. The employee is eligible for only one tuition waiver benefit available under the applicable bargaining agreements/personnel plans that provide the maximum benefit.

Taxation of Tuition Waivers Based Upon Current Tax Laws:

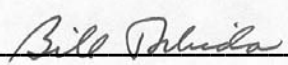
1. Undergraduate tuition waivers for employees and spouses are not subject to taxation. Undergraduate tuition waivers for dependents who are totally and permanently disabled and for those dependents who have not attained their 24th birthday by the end of the calendar year in which the tuition waiver is used are not subject to taxation. Undergraduate tuition waivers for those dependents who have attained their 24th birthday or greater at any time during the calendar year in which the tuition waiver is used are subject to taxation.
2. Graduate tuition waiver, including applied doctoral program tuition waiver, for employees is not subject to taxation up to an annual limit of \$5,250.
3. Graduate tuition waiver, including applied doctoral program tuition waiver, for spouses/dependents is subject to taxation.

Process

1. An employee requesting tuition waiver benefits for him/herself or his/her spouse/dependent(s) applies for waiver benefits through the use of the on-line tuition waiver web-based process. Employees holding multiple appointments must select the appointment under which they are applying for the benefit. Eligible employees or dependents of deceased employees who are unable to use the on-line application process may complete a paper application at the HR office of the employee's *primary* appointment.
2. The HR office determines the employee's and the employee's spouse and/or dependent(s) eligibility for the benefit in accordance with the language in the applicable bargaining agreement/plan.
3. If the employee qualifies for the benefits, the CHRO or the authorized designated HR office representative approves the on-line application, or signs the form when used and provides a copy to the employee. Approved paper applications must be entered into the on-line tuition waiver system by the Human Resources Office through use of their proxy rights. A copy of the form must be retained by the HR office for recordkeeping and audit purposes. HR offices should maintain tuition waiver forms for three (3) full fiscal years. The tuition waiver system will record and generate reports for Human Resources Office and college and university registration and business offices regarding the use of all tuition waiver benefits for employees, spouses and dependents.
4. The employee/dependent registers for courses consistent with applicable college/university procedures.
5. Any employee/dependent attending a college/university charging banded tuition will be invoiced at the 1-11 per credit rate for any credits that exceed the maximum number of tuition waiver credits granted under the applicable bargaining agreement/personnel plan.

Approved: May 6, 1998

**Revised: July 28, 2005
June 21, 2006
September 5, 2006
June 23, 2008
May 27, 2009**



Vice Chancellor, Human Resources

May 29, 2009
Date

Minnesota State Colleges and Universities

Delegation of Authority to Sign Tuition Waiver Applications

College/University: _____

Print Name	Title	Signature	Date

I certify the list of staff listed above have full authority to approve and sign tuition waiver applications for my institution:

Signature of the Chief Human Resources Officer

Date

Copies to:

- Office of the Chancellor – Human Resources Division
- College/university tuition waiver file