

STAFF TUITION WAIVER - WORKING HOURS AGREEMENT

The University's Collective Bargaining Agreements provide that employees taking advantage of the Tuition Waiver Program must take classes during non-working hours unless they are UAW Local 1975 members taking word processing or computer-related course work that has been approved by the University.

Working hours are defined as any time employees are regularly scheduled to work.

As most University employees are granted a duty-free 60 minutes lunch period, it is preferred that this time is utilized for taking classes. It is also possible for employees, with the approval of their supervisor, to work through the specified lunch period and designate a different one-hour period during the day as the lunch period, during which Tuition Waiver course work may be pursued.

Employees taking classes, which meet on two-day schedules for periods greater than one hour, may make arrangements with their supervisors for flexible scheduling. Time taken beyond 60 minutes for course work is expected to be made up in its entirety.

Note to supervisors: There is no contractual obligation to make scheduling changes. Alternate scheduling should only be undertaken, if your operational needs will not be adversely affected.

I have read these provisions and scheduling arrangements to take classes, in lieu of lunch, have been made for:

_____	_____
(Employee's Name)	(Semester)
_____	on _____
(Course Name) (Credit Hrs.) (Time)	(Day/Days)
_____	on _____
(Course Name) (Credit Hrs.) (Time)	(Day/Days)
_____	_____
(Supervisor or Department Head)	(Date)

This agreement must accompany the Tuition Waiver application if the class(es) fall(s) during the normal working day. Supervisors are requested to keep a copy of this form.

TUITION WAIVER APPLICATION PROCEDURES

1. Read and complete all sections of the application and sign. **Incomplete waivers will be returned unapproved for completion.**
 - * For Employee Waiver only: If the class meeting time falls anytime during the normal work day, the *Working Hours Exception Agreement* must be signed by your supervisor and submitted with the application for tuition waiver.
2. Present the completed application to the Benefits Office for approval.
 - * All waivers must be submitted for approval prior to the posted semester deadline.
 - * Banner ID numbers are required along with the Student ID number. A waiver without these numbers will be returned to the employee. Processing will be delayed until the numbers are supplied.
 - * Intent to declare a class or classes as Pass/Fail or Credit/Non-Credit must be noted on the application to avoid loss of the waiver.
 - * For Spouse/Dependent Waiver only: The tuition waiver policy (50%) only applies to undergraduate credit hours. The employee must sign the attached “Tuition Waiver Reimbursement Agreement” which certifies IRS dependency.
3. **Taxation of Waivers: Internal Revenue Code (IRC) Section 127 allows an employer to provide up to \$5,250 per year on tax-free educational assistance to its employees for education at the undergraduate and graduate level. This provision has been made permanent by the passing of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). The IRC 127 also requires reporting and withholding of income and FICA taxes for the tuition waiver value for any undergraduate, graduate or doctoral level courses, whenever those amounts exceed \$5,250.00 annually per employee. Amounts exceeding \$5,250.00 in a year (Fall, Winter, Spring and Summer, in that order) considered taxable income. Federal, State and FICA taxes will be withheld.**
4. After the waiver has been approved:
 - * A copy of the waiver will be returned after approval if a two-page waiver was submitted. Those who submit a waiver form from the website should submit an additional copy. Once approved, one copy will be returned. Retain this copy for your records. Should a problem arise with your student account, you will need to provide Student Business Services with your copy. **An unapproved copy of a tuition waiver is invalid.**
 - * The waiver will not cover more than the number or level of hours originally approved. Any changes to the original tuition waiver must be reported to the Benefits Office either in writing or by e-mail.
 - * You will be able to view the balance of your student account on-line. If your tuition waiver was approved and submitted by the posted deadline, your student account will reflect the credit. If not, please contact Student Business Services to insure the proper credit to your student account.

5. Incomplete (I) and In-Progress (IP) Grades

- An Incomplete (I) grade has a tuition waiver extension of one (1) year from the end of the semester in which the grade was given.
- In Progress (IP) grades are used for courses that run longer than one semester and are assigned to each student in the course. An “IP” grade has a tuition waiver extension of one semester beyond the semester in which the course was offered.

If you arranged for an incomplete with your instructor, in accordance with university policy, but an IP grade was issued, please speak with your instructor to have your grade changed to accurately reflect the Incomplete (I). This will prevent you from losing the waiver after one additional semester. The policy governing incomplete (I) grades can be found in the University Catalog.

Banner Fund # _____ Org # _____ Program # _____ Student # E _____

**EASTERN MICHIGAN UNIVERSITY
APPLICATION FOR TUITION WAIVER**

Date: _____

Employee's Name _____ Banner ID #: E _____

Address _____ Date of Hire _____
(Number and Street) (City) (State) (Zip)

Department of Employment _____ Phone Number _____

Percentage of Appointment: Full Time (100%) Part Time (less than 100%) Class/Pay Grade _____

APPLICATION FOR TUITION WAIVER FOR 20 _____ Fall Winter Spring Summer
(A new application is required for each term.)

A. General Information

An employee may enroll for a maximum of six credit hours if employed on a 100% appointment; three credit hours if employed on less than a 100% appointment but at least a 50% appointment. **Employees on less than a 50% appointment are ineligible for tuition waiver benefits. Employees must meet the eligibility requirements of their employee class. Consult the Benefits in Brief of your specific employee class or, if applicable, the Collective Bargaining Agreement.**

The completed application for tuition waiver must be submitted to the Benefits Office for approval no later than the 100% drop deadline announced in the Class Schedule Book for each semester.

Failure to submit an application for approval within the required timelines will forfeit the employee's eligibility for that term.

Changes in credit hours requested must be made in writing to the Benefits Office prior to the end of the semester.

B. Class Schedule

Number of hours being requested: _____ Undergraduate _____ Graduate _____ Doctorate _____ Pass/Fail _____ Non-Credit
(Place a \checkmark only if applicable)

Classes held during normal working hours require completion of the *Working Hours Exception Agreement* form, signed by your supervisor or department head.

C. Payroll Deduction Authorization IMPORTANT: READ BEFORE SIGNING

I hereby agree that tuition waiver benefits are contingent upon my acceptance of the terms, conditions and limitations listed herein, and completion of all courses for which I register. Tuition waiver benefits will be forfeited and the University may deduct from my salary an amount equal to the cost of tuition for any course for which waiver is granted if:

1. I fail to achieve a grade of "C" or above for undergraduate level courses, "B" or above for graduate or doctorate level courses, or "Pass" for courses utilizing the "Pass/Fail" option. (Grades of "C-" and "B-" are unacceptable.)
2. I receive a mark of "Incomplete" ("I") and I do not convert this mark to a passing grade within one calendar year following termination of the semester in which the course was taken, or the date my employment terminates, whichever is earlier.
3. I withdraw from my course(s) after the date specified in the Class Schedule Book for a 100 percent tuition refund.
4. I voluntarily terminate from active employment prior to the completion of the semester for which I was enrolled.

I understand that in the event a payroll deduction must be made as herein provided, the University will collect an amount not to exceed 25 percent of the gross amount of my regular payroll check every pay period until the full amount is collect, unless I terminate my employment, in which case the entire amount may be deducted. I also understand that the tuition waiver benefit may be subject to taxation dependent upon Federal regulation.

Signature of Employee _____ Date _____

Approved _____ Date _____
(Human Resources)

Human Resources Use Only: Grade(s) _____ Received: _____
Form HR 25 – November 2006