

## University of Wisconsin–Superior

Policy Subject: **Employee Educational Assistance Program**  
Cabinet Division: **Administration and Finance**  
Policy History: **November 2016 (draft) (UW System UPG#8 Issued: 1978; revised 1994)**  
Revision Effective Date: **July 1, 2017**

### **I. Background and Purpose:**

By policy, The Board of Regents of the University of Wisconsin System authorizes the President and the Chancellors or their designees, to provide fee/tuition reimbursement to faculty, unclassified academic and limited staff members for authorized job-related coursework and training to improve employee job performance. However, to increase employee morale across all employment classifications, it is the intent of UW-Superior to offer this option to all employees with half time or greater appointments. Segregated fee charges for participants can be either waived or reimbursed.

### **II. Eligibility**

This policy applies to all UW-Superior employees, including faculty, academic staff or limited appointments and other university employees with half-time or more FTE appointment at UW-Superior.

### **III. Definitions:**

“Academic Staff” is defined as professional and administrative personnel, other than faculty and classified staff, with duties and types of appointments that are primarily associated with higher education institutions or their administration.

“Audit” or “auditing” is defined as enrolling in a course allowing a student to take a course without the benefit of a grade or credit for a course. An UW-Superior employee who audits a course does so for the purposes of self-enrichment and academic exploration.

“Condensed coursework” is defined as back-to-back 8 week (or less) condensed courses meeting all the requirements for scope of content and contact hours. Courses are usually delivered in an ongoing succession and may not fit the standard academic term.

“Faculty” is defined as a person(s) who holds the rank of professor, associate professor, assistant professor, or instructor in an academic department or its functional equivalent in an institution.

“Intra-institutional” means the coursework is provided by UW-Superior.

“Intra-System” means the coursework is provided by another institution with the UW System.

“Limited Appointments” A limited appointment under UWS 36.17 is a special appointment to a designated administrative position. A person in this type of appointment serves at the pleasure of the authorized official who made the appointment.

“Lynda.com” is a tutorial software program available to all UW-Superior employees which can be used for educational purposes and employee professional development.

“Non-UWS” means the coursework is provided by agencies or institutions outside of the UW System.

“Qualifying coursework or training” is defined as coursework or training which provides skill or knowledge that will improve an employee’s job performance. This may include acquiring skills and knowledge necessary for advancement to positions closely related to the current job which is pertinent to the mission of the university. May also include certificate completions.

“Standard Academic Term” is defined as a fall or spring semester consisting of 16 weeks of course work.

“University staff” is defined as a person who is appointed as a result of employment in a classified civil service position.

**Policy Statement:**

1. An Employee Tuition Assistance form must be completed and approved in advance of the commencement of such coursework or training. Eligible coursework includes undergraduate or graduate level courses in all modalities (online, face to face, etc.). While an eligible employee may initiate such a form, it remains for appropriate officials designated by the chancellor to certify that the proposed coursework, certificate or training will improve the employee’s job performance (credit producing) or employee’s self-enrichment or exploration (auditing). This form along with evidence of having paid the tuition fee and evidence of successful completion of the coursework or training must be submitted when requesting reimbursement.
2. Normally, no more than one course (up to five credits) or its training equivalent may be authorized for an employee in a standard academic term. No more than two 3-credit condensed coursework courses will be approved within a consecutive four month timeframe. Ordinarily, the coursework will be taken on the employee’s own time. If the employer determines that the needed coursework is available only during the employees scheduled hours of work, compensatory time must be determined provided normal services of the employing unit are not disrupted or impaired.
3. Where the employer has directed training deemed essential to the continued effectiveness of an employee, that training may occur during the scheduled working hours of the employee and should be paid for by the employer. For all other types of authorized coursework or training, institutions will reimburse the employee for basic instructional tuition charges, but not book and supply costs, nor late fee payments costs, upon successful completion of the coursework/training. Segregated fees, if applicable, will not be reimbursed.
4. This program shall not be used as a form of compensation for the employee.
5. This policy does not apply to attendance at periodic professional meetings and conferences in which state and UWS travel guidelines presently accommodate employee travel and registration expenses. To qualify for reimbursable coursework or training, the activity must result in a “grade” or other formal certification or accomplishment. Most professional “meetings” and “conferences” are informational and do not lead to a grade or certification nor are they generally characterized as “coursework” or “training.”
6. Employee tuition reimbursement may only be paid by the university funded account. No tuition reimbursement using departmental funds will be permitted.
7. The funding for the UW-Superior tuition assistance program will be provided on an annual basis. The campus supported amount available will be determined by June 30 for the following fiscal year. All eligible employees may apply for the tuition assistance, and it will be awarded based on time and date of submission and Supervisor approval. Once the designated funds are allocated, no new funds will be available until the next fiscal year. Unused allocated funds may be re-assigned within the same fiscal year.

Reimbursement of tuition will be based on the following formula:

Type of Institution	Percent of Tuition Reimbursement
Intra-Institution – UW-Superior	100%
Intra-System – another UW System campus	50%
Non-UWS – any other college or university	50%

Maximum annual reimbursement per employee for tuition assistance is \$5250.00.

- This policy may be suspended due to a lack of campus funding.

#### V. Policy Procedure

- Complete the “Request for Authorization to Reimburse Employee’s Tuition” form and obtain approval *before* enrolling in the course if requesting tuition reimbursement. Please complete and submit the form for each semester:

Semester	Date to submit by:
Fall	August 1
Spring	December 1
Summer	April 1

- Submit the completed form to the Human Resources office, OM 202. Human Resources will date stamp the request and file approved paperwork.
- Upon completion of the course, submit the following three items when requesting reimbursement:

- Copy of the completed form with attachments
- Evidence of having paid reimbursable fees (i.e. a fee receipt).
- Evidence of successful completion of the coursework or training (a passing grade report or certificate of completion).

***Requests for reimbursement that do not include all of the above requirements will be denied even if prior approval was given.***

- Submit all information to the Bursar/Cashiers Office, Old Main 136
- Reimbursement will be made between 7 to 14 days from the date of receipt of all required materials.

#### IV. Cost

- The instructional cost can be reimbursed to the employee. Book and supply costs, segregated fees and late fee payments are not reimbursable.
- Employees are responsible for any taxable payments. IRS LIMITS ARE SUBJECT TO CHANGE EACH TAX YEAR. Employees are encouraged to consult with your tax advisor or financial advisor.

The IRS general rule is:

- If you receive educational assistance benefits from your employer under an educational assistance program, you can exclude up to \$5,250 of those benefits each year. This means your employer

should not include those benefits with your wages, tips, and other compensation shown on your Form W-2, box 1. This also means that you do not have to include the benefits on your income tax return.

- **Benefits over \$5,250.** If your employer pays more than \$5,250 in educational assistance benefits for you during the year, you must generally pay tax on the amount over \$5,250. Your employer should include in your wages (Form W-2, box 1) the amount that you must include in income.
3. The expense created when reimbursing the employee will be charged to the university account designated and approved for payment of all allowable tuition reimbursements.

<https://www.uwsuper.edu/hr/forms/upload/Educational-Assistance-Program-G25.pdf>  
(Request for Authorization to Reimburse Employee's Fee/Tuition)

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Renee Wachter

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3/15/17

Chancellor Renee Wachter

Date

