

UNIVERSITY OF PORTLAND
TUITION REMISSION POLICY SUMMARY
11/15/2011

This Tuition Remission Policy Summary summarizes the University of Portland's tuition reduction programs, as in effect November 15, 2011. The University reserves the right to modify or terminate any benefits, plans, policies, or programs at any time.

ELIGIBILITY FOR TUITION REMISSION:

Only active full-time employees of the University of Portland ("UP") who have completed 90 days of continuous full-time employment and those former UP employees who have retired (age 65 or older) with twenty (20) or more years of consecutive full-time service are eligible for tuition remission benefits. Adjunct faculty, part-time staff, or temporary employees are not eligible.

BENEFIT FOR ELIGIBLE EMPLOYEES:

Eligible employees and retirees may take six credits (two three-credit courses) [undergraduate](#) or [graduate](#) courses each semester (fall, spring, summer) for a total maximum of 18 credits per year at 95% tuition remission; eligible employees who are assistant hall directors may take undergraduate or graduate courses totaling up to seven credits each semester for a maximum of 14 credits per year at 100% tuition remission. Regular courses for credit or audit may be taken and qualify for remission. You will need to apply for tuition remission each semester you are taking courses a minimum of two weeks before the start of classes, or late charges may be applied to your account. There is a separate application form for [undergraduate](#) coursework and [graduate](#) coursework tuition remission.

The remission benefit may include regular per-credit tuition, fees for labs connected to a regular course, and professional fees such as those charged by the Schools of Nursing, Business, and Engineering.

Fees for private music, voice, fine arts, and other similar personal instruction lessons are not eligible for tuition remission. Any credits taken beyond the six-credit limit per semester for tuition remission will be charged at the standard rate. Outstanding balances must be paid on time or late fees will be applied.

Academic study must not interfere with the employee's regular duties. Time away from regular duties for academic study must be approved by your supervisor in advance and, to the extent possible, made up during the week in which the time is missed.

The tuition remission program for graduate-level courses complies with Internal Revenue Code Section 127 and related regulations that allow for up to \$5,250 of *non-taxable* graduate-level educational assistance to be provided to employees per calendar year. Graduate-level course remission benefits applied in excess of \$5,250 in one calendar year are accounted for as a taxable benefit to employees such that employees will need to pay taxes on these amounts as if they received the dollar value of the benefit in cash, including applicable withholdings. Remission for attempted graduate credits beyond the \$5250 limit will be shown on the employee's W2 of the tax year it was applied.

All employees who utilize the graduate-level benefit are strongly encouraged to track their tuition remission benefit for the year and plan accordingly. Please review [this document](#) to help you identify the best way to plan for this impact to your paycheck.

BENEFIT FOR DEPENDENT CHILDREN AND SPOUSES

The dependent child/spousal benefit is available to eligible employees who have at least two (2) years of documented full-time service in their work history as a UP employee and eligible retirees. Employees who transfer directly to UP from another higher education institution (with at least two years

of service in a full-time benefit-eligible position) are considered immediately eligible for the dependent child/spousal benefit upon receipt of acceptable documentation by the Office of Human Resources. No other UP scholarship or grant monies are available, or may be used, if tuition remission is applied for and approved for dependent children or spouses.

BENEFIT FOR DEPENDENT CHILDREN:

The tuition remission benefit is available to eligible employees and eligible retirees to provide an opportunity for dependent children to obtain a *single* [undergraduate](#) degree. If a degree has not been obtained within 150 attempted credit hours, or within a continuous 5-year period, the benefit will expire. Graduate-level coursework is not included in the tuition remission benefit. Your dependent child may be eligible for tuition exchange at other Universities—please see the Dean of Admissions to apply. Overseas programs remission is not available to tuition exchange students attending UP.

Dependent children of eligible employees and eligible retirees, who obtain regular admission and attend the University of Portland, will receive 100% tuition remission for up to full-time enrollment in **undergraduate courses only**. Some full-time Study Abroad Programs are included in this benefit as well as certain overseas studies required by a student's major. Summer overseas programs **are not eligible** for tuition remission under any circumstances. To determine if a specific study abroad program is included on the list of overseas programs approved for tuition remission please consult a financial aid counselor.

The remission benefit is limited to full time tuition costs **only**. Fees for private music, voice, and other similar personal instruction lessons are not eligible for tuition remission.

For purposes of this policy, to qualify for tuition remission, dependent children of eligible employees include dependent children (natural or adopted), dependent step-children, and dependent children under legal guardianship who may be claimed as dependents for federal tax purposes by the employee or retiree. Children must be 25 years of age or younger for eligibility. Proof of financial responsibility or legal documentation of guardianship is necessary prior to receiving the remission benefit and must be available throughout the time the benefit is received. Acceptable documentation includes, but is not limited to: tax returns, divorce decrees, or any other legal document proving financial responsibility. Please contact HR@up.edu to set up an appointment for document review prior to applying for tuition remission for the first semester.

You will need to apply for [remission](#) on behalf of your dependent child each semester courses are taken. In order to avoid late fees, it is required that you apply a minimum of two weeks before classes start.

BENEFIT FOR SPOUSES:

Spouses of eligible employees may take 6 credits (2 three-credit courses) [undergraduate](#) or [graduate](#) courses per semester for a maximum total of 18 credits per year at 95% tuition remission. The full amount of any graduate remission provided to a spouse is taxable income to the employee and will be shown on the employee's W-2 statement and subject to applicable withholding. Credits taken beyond the six-credit limit per semester for tuition remission will be charged at the standard rate. You will need to apply for tuition remission on behalf of your spouse each semester courses are taken. In order to avoid late fees, it is required that you apply a minimum of two weeks before classes start. There is a separate application for [undergraduate](#) and [graduate](#) coursework.

November 15, 2011
James Ravelli, VP University Operations

March 18, 2013 clarified definition of "retirement"