

## Employee Tuition Program (ETP) Procedure

### Employee Eligibility

- Appointed to an established position (Temporary employees are not eligible).
- Full-time
- Appointed prior to the first day of class (if on probation must receive at least an Effective overall performance rating)
- Expected to be employed full-time past the end of the semester for which enrolled; individuals who leave USF's employment before the last day of the semester may be required to pay the tuition and fees in full.
- May be on approved leave with or without pay

An employee who withdraws from the same class twice or who enrolls but does not complete the course is not eligible to take other classes under this program. The supervisor may review exceptions and hardship situations on a case-by-case basis. The supervisor may also determine whether an employee who did not pass a class is eligible to retake a class under this program.

### Course Eligibility

- Credit courses only
- Excludes music or theater performance, practicum, continuing education, cooperative education, correspondence courses, life-long learning, directed individual studies or research, internship, Program for Adult Credit Education (PACE), and one-to-one
- Excludes non-credit courses
- Some distance learning restrictions apply, see below
- Other exclusions may apply at other universities

Certain credited courses offered by ECampus are not state funded; the program will not cover those courses and non-credit courses. Employees should find out if the course they want to take falls into any of those categories before registering.

College credit courses which include special fee assessments to offset costs associated with the delivery at a distance or remote location are eligible following a determination of space availability, but the employee will be responsible for paying the special assessment.

Only USF courses are eligible unless the faculty or staff member's principal place of employment is not in a city with a USF campus. In that circumstance, the employee or faculty member may enroll in courses at the closest SUS University, in accordance with the course eligibility provisions of that institution and the fee payment provisions of USF. The employee is responsible for paying any costs over and above what the USF ETP would cover. Payment should be coordinated with the Budget & Policy Analysis office.

### Registration

Prior to taking courses, employees must apply to and be accepted by the university. Once accepted, employees can register during the regular registration period for the semester.

In order to have tuition waived through the ETP, employees must complete the **Employee Tuition Program Form** and submit the completed and approved form to the Division of Human Resources in SVC 2172 by the fourth day of the term. If the form is not submitted or is submitted after the fourth day of the term, the employee's registration in the class will be cancelled for non-payment.

### Payment and Fees

The ETP covers the following costs:

- Matriculation fees (in-state tuition)
- Out-of-state tuition for Staff (NOTE: if USF is granted the authority to waive out-of-state tuition, USF will waive it for USF Staff employees participating in this program.)

- Distance Learning fees
- Off-campus fees (not including special fee assessment for distance or remote locations)
- Lab fees

Employees pay for any other fees and costs that are over and above normal credit hour costs, including:

- Application fees
- Books
- Late fees
- Material and supply fees
- Repeat surcharge
- Transcript fee
- Special fee assessments for remote or offsite courses
- College credit courses and associated program fees and special assessments associated with an entire program such as the medical program, Executive MBA, etc.

NOTE: At the employee's department's discretion, the department may pay any or all of the employee's fees and costs.

The following fees are waived:

- Activities and services fees (per SCH and flat)
- Athletic fees (per SCH and flat)
- Financial aid fees
- Health fees
- Transportation fees
- Building fees
- Out-of-state financial aid fees
- Capital improvement fees
- Technology fees

#### **Tax Exemption for Employer Provided Assistance**

Waiver of Undergraduate Tuition – The value of undergraduate tuition waived by USF on behalf of its employees is not taxable income pursuant to Internal Revenue Code Section 117.

Waiver of Graduate Tuition – USF has established a tuition benefit plan pursuant to Internal Revenue Code Section 127 that permits the exclusion of up to \$5,250 of graduate tuition waivers from an employee's taxable income each calendar year.

#### **How to Account for Time in Class**

For Administration and Staff employees, time in class may be accounted for in one of the following ways, depending on circumstances.

1. When the immediate supervisor or higher-level supervisor requires that the employee take the class as part of professional development, time to attend class during the employee's regular work hours is considered time worked.
2. When the class is not required as part of the employee's job, insofar as possible the class should be taken outside of regular work hours. When the class is not available outside of regular work hours, with the supervisor's approval the employee may use annual leave or other earned leave or may adjust his/her work schedule to cover the class time.

The immediate supervisor or higher-level supervisor may disapprove attendance in a class during work hours when the employee's absence may be detrimental to the operation of the work unit, or for other operational reasons.