

TUITION WAIVER

Summary Plan Description

The Tuition Waiver program is designed to enable eligible employees, their spouses, and their dependent children to enroll in courses at Eastern Michigan University with reduced tuition or no tuition charges. Documentation must be provided in order to verify the relationship of the spouse or dependents, if they are not already listed and verified as spouse as dependents on the employee’s medical or dental plans. It is your responsibility to read and understand this benefit as described in the **Summary Plan Description** (this will be a link to the document). Should you have any questions, you are to contact HR Benefits at HR_Benefits@emich.edu or 734-487-3195.

ELIGIBILITY

1. Prior to applying for the tuition waiver program, the employee, spouse or dependents must be accepted and registered for classes.
2. Eligibility to receive the tuition waiver is determined by the employee’s e-class and current date of hire for each employee.
3. Employee’s appointment, Full-time vs. Part-time
 - a. Employees with less than 100% appointment get a reduced benefit.
 - b. Employees with less than 50% appointment are not eligible.
4. If you are a Graduate Assistant or Doctoral Fellow, your tuition is paid through its own program, not the tuition waiver program.
 - a. Please contact HR_GA_Help@emich.edu or call 734-487-7101 for details.

Employee E-class	Employee Eligibility	Spouse / Dependent Eligibility
AC – Athletic Coaches AH – Administrative Hourly AP – Administrative Professional CA – Confidential Assistant	Term following date of hire	Term following date of hire
CS – Clerical Secretarial UAW 1975 FM – Facilities & Maintenance PE/PT – UAW Top 1976	Term following probationary period (waived for CSs taking word/computer classes)	Term following date of hire
CP – Campus Police POAM FA – Faculty LE – Lecturers PS – Command COAM	Term following one year of employment	Term following date of hire
LL - Part Time Lecturers	Must complete 2 semesters of employment and be employed 6 credit hours or more for one semester during the academic year.	Must complete 2 semesters of employment and be employed 6 credit hours or more for one semester during the academic year.

TUITION BENEFIT

1. This program reimburses eligible employees only for tuition expenses not covered by any other source of educational assistance.
2. Books, supplies, and fees (such as registration, graduation, library, student activities, lab fees, and all other mandatory fees) are not covered under this program.
3. The tuition waiver benefit differs based the applicable Collective Bargaining Agreement (CBA) and several other factors:
 - Employee vs. Spouse/Dependents
 - Undergraduate vs. Graduate vs. Doctoral studies
 - Employee's appointment as stated under Eligibility
 - Employees with less than 100% appointment get a reduced benefit.
 - Employees with less than 50% appointment are not eligible.

Status	Fall	Summer	Winter
Full Time Employees (100% appt.) and LLs	100% paid, up to 6 Credit Hours Maximum	100% paid, up to 12 Credit Hours Maximum (LLs up to 6)	100% paid, up to 6 Credit Hours Maximum
Part Time Employees (99%- 50% appt.)	100% paid, up to 3 Credit Hours Maximum	100%-paid, up to 6 Credit Hours Maximum	100% paid, up to 3 Credit Hours Maximum
Spouse / Dependents	Undergrad 50% paid, no credit hour maximum (LL - up to 6 maximum)	Undergrad 50% paid, no credit hour maximum (LL –up to 6 maximum)	Undergrad 50% paid, no credit hour maximum (LL - up to 6 maximum)

FINAICAL AID AND TUITION WAIVER

The tuition waiver benefit is separate from financial aid.

- If using financial aid in conjunction with a tuition waiver, please inform Financial Aid and Student Business Services so they can coordinate and apply both to your E-Bill in the proper order.
- If you are a Graduate Assistant or Doctoral Fellow, your tuition is paid through its own program, not the tuition waiver program.
 - Please contact the HR_GA_HELP@EMICH.edu or 734-487-7101 for details.
- A loan which must be paid back is not considered financial aid and can be combined with tuition waiver.

TAKING CLASSES DURING WORKING HOURS

Employees Are normally required to take classes outside of their working hours. However, if the class meeting time falls during the normal workday, the ***Working Hours Exception Agreement*** must be signed by your supervisor and submitted with the application for tuition waiver.

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 be 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.

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

TAXATION AND TUITION WAIVER BENEFITS

1. EMU is required to tax any tuition waiver amount exceeding \$5,250 per calendar year **for graduate and doctoral level classes.**
2. Federal, State and FICA taxes will be posted on your paycheck over several pay periods at the end of each calendar year.
3. Tax withholdings will be calculated by Payroll based on several factors including W-4 elections and regular annual salary.
4. The university cannot provide employees with information specific to employees' tax withholdings.
5. A tax advisor should be consulted for further information about taxation.

AUTHORIZATION

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, my spouse or dependent register. Tuition waiver benefits will be forfeited and I authorize the University to deduct from my salary an amount equivalent to the cost of tuition for any course(s) for which waiver is granted if:

- I, my spouse or dependent 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.)
- I, my spouse or dependent 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. Doctorate courses (EDLD 895-900) may be exceptions to this policy; upon the completion of your dissertation, provide the Benefits Office with evidence of successful conversion to a passing grade.
- I, my spouse or dependent receive a mark of "In Progress" ("IP") and/or "No Grade" ("N") and I do not convert this mark to a passing grade or an "Incomplete" within one semester following termination of the semester in which the course was taken.
- I, my spouse or dependent withdraw from my course(s) after the date specified in the Class Schedule Book for a 100% tuition refund.
- I, my spouse or dependent voluntarily terminate from active employment prior to the completion of the semester for which I, my spouse or dependent 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% of the gross amount of my regular pay check every pay period until the full amount is collected,
- I understand that in the event that I terminate my employment the entire amount may be deducted.
- I also understand any amount of granted tuition exceeding the IRS Qualified Educational Assistance Amount (which is \$5,250 as of 2022) in a calendar year will be taxable.

OTHER ITEMS

- During layoffs, employee and dependents will continue the tuition waiver until the end of the semester.
- If part of the VWSA program, employee's tuition may revert to part-time (per appointment percentage.)
- At termination, employee, spouse and dependents eligibility for tuition waiver ends immediately.
- Participation in the tuition waiver program is not automatic. Employees must take action each semester to use the waiver for any course(s).
- Failure to submit a Tuition Waiver application for approval before the 100% Drop Deadline in the semester will forfeit eligibility for that term.

It is the responsibility of all employees using the Tuition Waiver benefit to know and understand the policy and procedures related to the Tuition Waiver.

Additional details related to this benefit can be found in the Collective Bargaining Agreement for each e-class.

Tuition Waiver Process

1. Apply and receive acceptance at Eastern Michigan University in advance.
2. Register for class(s) in advance.
3. Complete the tuition waiver process [online](#). If using a paper form, complete, sign, and submit the **Tuition Application Waiver** form to the Benefits office prior to the “100% drop” deadline, announced in the Class Schedule for each semester. You can check the 100% drop deadline at the [Registrar’s website](#).
Applications are accepted prior to “100% Class Drop” deadline:
 1. Fall: Typically July 15 – September 15
 2. Winter: Typically November 15 – January 15
 3. Summer: Typically March 15 – August 15
4. If completing a paper form, title of courses and number of credit hours must be listed on all applications. Retain a copy of the submitted waiver application for your records.
5. The tuition waiver must be requested for every academic period for the number of credits you would like to take, up to your applicable allowed maximum.
6. Log into your E-Bill to verify that your tuition waiver credit was applied to your account after submitting your application. Please contact the Benefits or Student Business Services if credits have not been applied within eight business days. Missing information may delay processing.
Note: Spouses and dependents must pay their 50% of tuition plus fees by the first day of the semester in order to avoid installment and/or late fees.
7. ***EMU is required to tax any tuition waiver amount exceeding \$5,250 per calendar year for graduate and doctoral level classes.*** Federal, State and FICA taxes will be posted on your paycheck over several pay periods at the end of each calendar year. Tax withholdings will be calculated by Payroll based on several factors including W-4 elections and regular annual salary. The university cannot provide employees with information specific to employees' tax withholdings. A tax advisor for should be consulted for further information about taxation.

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