



ADMINISTRATIVE POLICY STATEMENT

Policy Title: Tuition Assistance Benefit

APS Number: 5024

APS Functional Area: Human Resources

Table with 2 columns: Field Name and Value. Fields include Brief Description, Effective, Approved by, Responsible University Officer, Responsible Office, Policy Contact, Supersedes, Last Reviewed/Updated, and Applies to.

Reason for Policy: The purpose of this Administrative Policy Statement is to establish the scope of the University of Colorado’s Educational Assistance Program, and describe the taxability of education assistance provided under this program.

I. INTRODUCTION

All campuses of the university offer tuition benefit (also called tuition assistance) on a non-discriminatory basis to eligible university employees of the university and their dependents.

II. POLICY STATEMENT

Tuition assistance is for available to employees in regular (non-temporary), retirement plan eligible job classifications that are at least 50% appointment. The A maximum of nine credit hours per year can be used by the employee or given to an eligible dependent with the exception of dependents of employees of the Boulder campus.

A. Elements of the Benefit for Employees

- 1. Nine credits are available each year to be applied against tuition costs on a space-available basis at any CU campus for undergraduate or graduate credit-granting

courses, complying with restrictions set within the course requirements.

2. The nine credits can be used in one semester or split ~~between~~ among semesters during the same year.
3. Supervisor approval is not required to take a course; supervisor approval for class attendance during normal work hours, as required as for any absence reason (but not documented for this process).
4. Exclusion from benefit ~~of~~ is any course offered by an auxiliary-funded program, such as Continuing Education, Extended Studies, the Executive MBA program and 11-month MBA program or MD, DDS, and PharmD courses on the Anschutz Medical Campus.

4-5. Boulder campus and System employees are eligible to use their tuition assistance benefits for an employee development opportunity available through the Boulder campus Department of Human Resources and the Lockheed Martin Engineering Management Program (EMP), Leadership and Management Graduate Certificate. Boulder campus and System employees selected to participate in the Leadership and Management Graduate Certificate program are eligible to enroll in and have tuition waived for specific course sections offered through the Leadership and Management Graduate Certificate program in conjunction with Boulder campus Continuing Education and Professional Studies.

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B. Elements of the Benefit for Dependents of Denver and AMC employees [All following sections are complete revisions – no redlined corrections available]

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1. The employee's total tuition waiver credits each year can be applied against tuition costs on a space-available basis for undergraduate or graduate credit-granting courses.
 - a) The amount of graduate tuition that dependents waive using the tuition benefit is subject to income taxation for the spouse, partner, or parent who is a CU employee.
2. Use of benefit is limited to the Denver campus and Anschutz Medical Campus.
3. Dependent eligibility verification is required as for other employee benefits permitting dependent coverage. See www.cu.edu/pbs for definitions of dependents.
4. The following relationships are eligible for tuition assistance although they are not, by IRS definition, eligible dependents. The monetary value of such tuition discount will be subject to income taxation:
 - a) Same-gender domestic partner (SGDP) or civil union
 - b) A dependent child of an SGDP or civil union
 - c) An employee's dependent child who is not eligible to be claimed as a dependent on the employee's Federal Form 1040 US Individual Income Tax Return
5. The nine credits can be used in one semester or split among semesters during the same year.
6. Excluded from the benefit is any course offered by an auxiliary-funded program, such as Continuing Education, Extended Studies, the Executive MBA program and 11-month MBA program and MD, DDS and PharmD courses on the Anschutz Medical Campus.
7. Waiver is credited against financial aid eligibility.
8. Employees of CU affiliates (ex. Children's Hospital, National Jewish, University of Colorado Health) are not eligible to participate in the tuition benefit program.
9. The tuition benefit cannot be applied to Metropolitan State University or Community College

of Denver.

C. Elements of the Benefit for Dependents of Colorado Springs employees

1. The employee's total tuition waiver credits each year can be applied against tuition costs for undergraduate or graduate credit-granting courses.
 - a) The amount of graduate tuition that dependents waive using the tuition benefit is subject to income taxation for the spouse, partner, or parent who is a CU employee.
2. Dependent(s) may register during the regular enrollment period for undergraduate or graduate credit-granting courses.
3. Use of benefit is limited to the Colorado Springs campus.
4. Dependent eligibility verification is required as for other employee benefits permitting dependent coverage. See www.cu.edu/pbs for definitions of dependents.
5. The following relationships are eligible for tuition assistance although they are not, by IRS definition, eligible dependents. The monetary value of such tuition discount will be subject to income taxation:
 - a) Same-gender domestic partner (SGDP) or civil union
 - b) A dependent child of an SGDP or civil union
 - c) An employee's dependent child who is not eligible to be claimed as a dependent on the employee's Federal Form 1040 US Individual Income Tax Return
6. The nine credits can be used in one semester or split among semesters during the same year. Excluded from the benefit is any course offered by an auxiliary-funded program, such as Continuing Education, Extended Studies, the Executive MBA program and 11-month MBA program.
7. Waiver is credited against financial aid eligibility.
8. Employees of CU affiliates (ex. University of Colorado Health, Memorial Health System) are not eligible to participate in the tuition benefit program.

D. Elements of the Benefit for Dependents of Boulder employees

1. Dependent(s) may register during regular enrollment period for undergraduate or graduate credit-granting courses at a 10% discounted rate for any or all semesters in an academic year.
 - a) Eligible dependents utilizing the discounted rate for graduate tuition benefit – the monetary value of the discounted tuition is subject to income taxation for the spouse, partner, or parent who is a CU employee (See [IRS Publication 970 - Tax Benefits for Education](#)).
2. Use of benefit is limited to Boulder campus employees (see System Administration exception).
3. Dependent eligibility verification is required as for other employee benefits permitting dependent coverage. See www.cu.edu/pbs for definitions of dependents.
4. The following relationships are eligible for tuition assistance although not, by IRS definition, eligible dependents. The monetary value of such tuition discount will be subject to income taxation:

- a) Same-gender domestic partner (SGDP) or civil union
 - b) A dependent child of an SGDP or civil union
 - c) An employee's dependent child who is not eligible to be claimed as a dependent on the employee's Federal Form 1040 US Individual Income Tax Return
5. Excluded from benefit is any course offered by an auxiliary-funded program, such as Continuing Education, Extended Studies, the Executive MBA program and 11-month MBA program.
6. Each dependent is eligible for the 10% discounted rate. If both parents/partners are employed at CU, the dependent is eligible for a discounted tuition benefit of 20%. For example, both parents/partners work at CU Boulder and have one child. The child is eligible for an additional 10% discounted tuition benefit if both employees are not utilizing it. If the same couple has two children, each child may use the 10% discounted rate.
7. The employee is not eligible to use the 9-credit tuition waiver during the academic year that a dependent utilizes the 10% discount for one or more semesters.
- E. Elements of the Benefit for Dependents of System Administration
1. System employee dependents may choose between using the tuition waiver credits at Denver, AMC or Colorado Springs or the 10% discounted tuition option in lieu of tuition waiver on the Boulder campus for undergraduate or graduate credit-granting courses.
- a) The amount of graduate tuition that dependents waive using the tuition benefit is subject to income taxation for the spouse, partner, or parent who is a CU employee.
2. If using the tuition waiver credits, the nine credits can be used in one semester or split among semesters during the same year. Excluded from benefit is any course offered by an auxiliary-funded program, such as Continuing Education, Extended Studies, the Executive MBA program and 11-month MBA program
3. Waiver is credited against financial aid eligibility.
4. If using the 10% discounted tuition option in lieu of tuition waiver
- a) The dependent(s) may register during regular enrollment period for undergraduate or graduate credit-granting courses at a 10% discounted rate on the Boulder campus.
 - b) For eligible dependents utilizing the discounted rate for graduate tuition benefit, the monetary value of the discounted tuition is subject to income taxation for the spouse, partner, or parent who is a CU employee (*See [IRS Publication 970 - Tax Benefits for Education](#)*).
 - c) Credits are not limited.
 - d) The employee is not eligible to use the 9-credit tuition waiver during the academic year that a dependent utilizes the 10% discount for one or more semesters.
 - e) Each dependent is eligible for the 10% discounted rate. If both parents/partners are employed at CU Boulder or System, the dependent is eligible for a discounted tuition benefit of 20%. For example, one parent works at CU Boulder and the other at System Administration and have one child. The child is eligible for an additional 10% discounted tuition benefit if both employees are not utilizing it. If the same couple has two children, each child may use the 10% discounted rate.
 - f) Excluded from benefit is any course offered by an auxiliary-funded program, such as Continuing Education, Extended Studies, the Executive MBA program and 11-month MBA program
5. Dependent eligibility verification is required as for other employee benefits permitting

dependent coverage. See www.cu.edu/pbs for definitions of dependents.

6. The following relationships are eligible for tuition assistance although not, by IRS definition, eligible dependents. The monetary value of such tuition discount will be subject to income taxation:
 - a) Same-gender domestic partner (SGDP) or civil union
 - b) A dependent child of an SGDP or civil union
 - c) An employee's dependent child who is not eligible to be claimed as a dependent on the employee's Federal Form 1040 US Individual Income Tax Return

F. Employee Eligibility for Benefit Use by Self or Dependent

1. Employee is in a regular (non-temporary), ~~retirement plan~~ eligible job classification that is at least a 50% appointment.
2. Employee holds an active appointment at time of the census date for the semester in which the benefit is being applied (being on FMLA documented leave or sabbatical will not preclude eligibility for the benefit).
3. Admission requirements are fulfilled.
4. Possible disqualification may occur for current and future participation if enrollment occurs prior to first day of classes, then dropping the class to re-enroll under the tuition waiver benefit. (Applies to 9 credit waiver only ~~and excludes the Colorado Springs campus~~).
5. Each registering undergraduate student must apply and authorize the College Opportunity Fund (COF) and pay the difference if COF is exhausted.

III. RELATED POLICIES, PROCEDURES, FORMS, GUIDELINES, AND OTHER RESOURCES

A. [Faculty Staff Tuition Benefit Resources](#)

IV. HISTORY

Original APS Education Assistance Program – issued July 1, 2007
APS Education Assistance Program – revised 9/1/2008
APS Tuition Assistance Benefit – replaces APS Education Assistance Program – 3/8/2012
APS Tuition Assistance Benefit – revised 1/17/2013
APS Tuition Assistance Benefit – revised 7/1/2013
APS Tuition Assistance Benefit – revised 7/1/2014 (Pending)

V. KEY WORDS Tuition, benefit, dependents