

University of Louisiana System

**Title: *EMPLOYEE TUITION AND
FEE POLICY***

Effective Date: February 24, 2015

Cancellation: March 4, 2013

Chapter: Finance and Business

Policy and Procedures Memorandum

As a benefit for all eligible full-time employees of the institutions within the University of Louisiana System (“System”), employees of the University of Louisiana System and their spouses and dependent children may enroll at any of the institutions within the System for undergraduate coursework at a reduced tuition, plus certain applicable fees.

- A. Faculty or staff members (“employees”) must be employed on a full-time basis at a System institution. Enrollment at an institution other than the home institution requires the joint approval of the home institution president and the president of the institution the employee wishes to attend (“host institution”).
- B. Full-time System Office staff may also attend any System institution. Enrollment at an institution requires the joint approval of the System President and the president of the institution the employee wishes to attend.
- C. Full-time employees may register for up to six (6) hours per semester (or its equivalent under the quarter system) for a reduced charge per credit hour of no less than \$25/credit hour.
- D. In addition to tuition and fee waivers to be determined by each institution, faculty and staff must be assessed all state and federally required fees including fees approved by the Board of Supervisors for the University of Louisiana System including, but not limited to, the following fees: Energy Surcharge Fee, Facilities Fee, Academic Excellence Fee, Operational Fee and Technology Fee.

- E. Retired faculty and staff, including those qualifying for disability retirement under the Louisiana State Employees' Retirement System or the Teacher's Retirement System of Louisiana, who have served not less than 25 years in the System shall maintain eligibility for this tuition and fee policy.
- F. Spouses and dependent children of faculty and staff members employed on a full-time basis by a System institution are eligible for this program. Qualifying spouses or dependent children may also attend another System institution with the joint approval of the employee's president and the president of the host institution.
- G. Similar dependent children of System Office staff employed in full-time service may also attend any System institution with the joint approval of the System President and the president of the institution the employee wishes to attend.
- H. In order for the employee to receive the tuition reduction for a dependent, the employee must attest that the dependent for whom the tuition reduction is sought qualifies as the employee's "dependent child" for tax purposes according to the Internal Revenue Tax Code in the given taxable year in which the tuition reduction and fee waiver is sought under this policy. The employee's dependent ceases to be eligible for the tuition reduction and fee waiver under this policy when the employee's child no longer qualifies as a "dependent child" for tax purposes.
- I. Unless otherwise defined more restrictively by an individual institution, "dependent child" is defined for purposes of this policy as meeting the requirements of the Working Families Tax Relief Act of 2004 ("Act"). For purposes of this policy, a dependent child of divorced parents is treated as the dependent of both parents.

The employee's attestation that the dependent meets the requirements of the Act is sufficient to provide the necessary proof of the relationship.

- J. Spouses and dependent children of retired faculty and staff (as provided in (E)) shall be eligible for this tuition and fee policy.
- K. Spouses and dependent children of deceased faculty and staff shall be eligible for this tuition and fee policy provided the faculty or staff was in service to or retired from the System (as provided in (E)) and eligible for the reduction when death occurred.
- L. Each institution has the discretion, but is not required, to make and implement its own policy decisions, including:
 - 1. Amount of the tuition reduction;
 - 2. Which institutional fees will or will not be waived;

3. Whether to offer reduced tuition for coursework other than undergraduate courses, such as graduate courses or online courses including the amount of the tuition reduction for those courses and which category of individuals qualify for such expanded benefits including an institution's own employees and/or their spouses and dependent children or the employees of another System institution and/or their spouses and dependent children;
 4. Requiring participants to meet certain criteria, such as grade point average or attendance requirements in order to receive the benefit;
 5. Rules regarding an institution's own employees during regular work hours or a minimum time period of employment for an institution's own employees; and/or
 6. More restrictive definitions of "dependent child" for purposes of this policy.
- M. System institutions are encouraged, but not required, to extend reciprocity in a manner consistent with that provided to its own employees and their spouses and dependent children.
- N. Waivers to allow exceptions to this policy can be granted upon request by the host institution. Any exceptions to the provision of this PPM shall be submitted, with a full justification, to the System President who shall determine if such an exception will be made.
- O. These reductions are considered Qualified Tuition Reductions for purposes of Internal Revenue System ("IRS") Publication 970.

Policy References:

La. Att'y Gen. Op. 90-249
Internal Revenue System ("IRS") Publication 970

Review Process:

Legal Counsel
Institution Presidents

Distribution:

Institution Presidents