## Policy Title:
CCU Tuition Waiver Program

<table>
<thead>
<tr>
<th>Policy Number:</th>
<th>FAST-223</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revision Date:</td>
<td>July 2021</td>
</tr>
<tr>
<td>Policies Superseded:</td>
<td>1252; HREO-152</td>
</tr>
<tr>
<td>Policy Management Area(s):</td>
<td>Human Resources and Equal Opportunity</td>
</tr>
</tbody>
</table>

THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND COASTAL CAROLINA UNIVERSITY. THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS. COASTAL CAROLINA UNIVERSITY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT, IN WHOLE OR IN PART. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE TERMS OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT. COASTAL CAROLINA UNIVERSITY’S OFFICE OF HUMAN RESOURCES AND EQUAL OPPORTUNITY IS RESPONSIBLE FOR MAINTAINING, INTERPRETING, AND IMPLEMENTING THE UNIVERSITY’S HUMAN RESOURCES POLICIES.

### SUMMARY:

To support the educational and professional development of its employees, Coastal Carolina University allows employees in FTE, temporary grant, time-limited, or research grant positions to apply for a tuition waiver for undergraduate and graduate courses taken at Coastal Carolina University.

### POLICY:

#### I. ELIGIBILITY FOR TUITION WAIVER

A. Employees must be employed at least 30 hours per week in an FTE, temporary grant, time-limited, or research grant positions, have completed six months of service, and have been admitted to Coastal Carolina University.

B. Employees who are separated from employment, regardless of reason, are not eligible to receive a tuition waiver for the academic term(s) following their separation, even if they had sought tuition waiver pre-approval for a future academic term.

C. Employees who change status from an eligible position to a position that is not eligible for a tuition waiver while taking a course may continue in that course. However, once in the new position, the employee will not be eligible for future tuition waivers.
II. ADMISSION

Employees must apply for admission to Coastal Carolina University and fulfill all requirements of the admission policy for the specific academic program. Regular application and enrollment fees will be waived. Special fees for admission in some graduate areas will not be waived.

III. ENROLLMENT, REGISTRATION, TUITION, AND FEES

A. Eligible coursework must be offered through and taken at Coastal Carolina University only.

B. Eligible employees are allowed a tuition waiver for up to six hours per academic term. For the purpose of this policy, the academic terms are defined as fall, spring, and summer.

C. Employees may enroll in a course for academic credit, audit a course, or select the pass-fail option. Registration should occur through existing student registration processes.

D. The tuition waiver program does not pay for expenses incurred or required by the course such as textbooks, field trips, course-specific fees, or technology fees.

E. An employee who fails, or wants to repeat a course, will not be given a waiver for the same course.

F. An employee who withdraws from the course after the 100% refund date or does not otherwise pass the course will be liable for the tuition.

IV. SCHEDULING OF COURSES

A. Employees may enroll in day and/or evening courses. Scheduled class times and course work must not interfere with the performance of job duties and responsibilities; however, supervisors are encouraged to allow flexible schedules, when circumstances warrant. If courses are taken during normally scheduled work hours, employees should discuss the possibility of a modified schedule with their supervisor prior to registration. A modified work schedule should accommodate the employee’s course schedule and still allow the employee to meet all job expectations. Work schedule modifications should not interfere with the operational needs of the University.

B. Use of annual leave (if available) or authorized leave without pay (up to the equivalent of 10 work days’ time) may be considered in instances where courses cannot be scheduled during non-work hours and it is not feasible to modify work schedules, with advance approval from the appropriate Executive Council member. Employees requesting educational leave without pay beyond the equivalent of 10 work days' time should contact the Office of Human Resources and Equal Opportunity (HREO) for additional information.
V. POTENTIAL TAX LIABILITY

A. Undergraduate Courses

Employees who receive tuition waivers for undergraduate courses are not taxed on that benefit.

B. Graduate Courses

Per IRS publication 15-B, the Internal Revenue Service has ruled that the graduate tuition benefit is not excluded from the income of employees. The Internal Revenue Service (IRS) requires the taxation, via the employee’s paycheck, of any graduate program tuition assistance provided to an employee in excess of $5,250 each calendar year. Further, the IRS requires the University to establish payroll tax withholdings from the employee’s paychecks to offset any tax liability. If it becomes necessary to establish tax withholdings, the employee will be notified by the University of the taxable income to be included in each paycheck and the subsequent tax impact. Employees can modify the pace at which they approach a graduate program to remain within the permitted $5,250/calendar year tax-free educational assistance.

VI. REQUESTING TUITION WAIVER

A. The employee should submit the Tuition Waiver Request Form to HREO prior to the commencement of the course. If the waiver is not received within 10 days of the course start date, the employee may be responsible for all or part of the tuition fees.

B. HREO will send approved tuition waiver forms to Financial Aid and Scholarships for processing.