

Standard Operating Practice – ECU Student Financial Services

2005.001 Faculty/Staff Tuition and Fee Waiver

Authority: NC §116-143

History: First Issued: 07/26/2006
Revision History: 08/10/2006
04/09/2009 Eliminated SSN/Added Banner ID
08/06/2009 Changed from 3 to 2 classes
12/13/2010 Added Reference to §127
08/12/2014 Changed from 2 to 3 classes
04/01/2016 Updated Employee Classification from SPA to SHRA and EPA to EHRA
06/10/2016 Updated Employment Requirements to Maintain Use of Waiver

Related Policy: N/A

Additional References: [UNC Policy Manual 1000.2.2](#)
[UNC Policy Manual 1000.2.2.1 \[R\]](#)
[Administrative Memorandum # 92](#)
[Administrative Memorandum# 401](#)
[North Carolina General Statute 116-143](#)

I. Purpose: North Carolina General Statute section 116-143 and Administrative Memorandum's #92 and #401 authorize the Board of Governors to provide a waiver of tuition and fees for faculty and staff under certain conditions. The UNC System Board of Governors, Policies and Procedures, Section 1000.2.2, has adopted regulations to implement the waiving of tuition and fees for qualified faculty and staff.

II. Policy Statement:

- ❖ **Eligibility:** Any permanent SHRA, CSS, or EHRA employee of any of the institutions listed below working 30 or more hours per week is eligible for this waiver.
 - ✓ East Carolina University
 - ✓ Any constituent institution of the University of North Carolina,
 - ✓ The North Carolina School of Science and Mathematics
 - ✓ The University of North Carolina Hospitals at Chapel Hill
 - ✓ Military personnel assigned to ROTC programs while under orders

Employment and class registration must occur on or before the "Last day for Registration and Schedule Changes" per the University's Academic Calendar. Employees seeking enrollment must be academically eligible for the course and must maintain employee status, as defined above for the duration of the course. Otherwise, the employee is responsible for payment of all applicable tuition and fees. The payment requirement shall not apply to an employee who is eligible under this policy at the time of enrollment in a course and is later reduced in force (SHRA) or separated for budgetary reasons (EHRA) prior to completion of the course. This exception does not apply to the end of a time-limited or term position. Tuition/Fee Waivers will be granted based on space availability in the course.

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- ❖ Courses Covered: An eligible employee is allowed to take a total of three credit-bearing classes each academic year (fall, spring, summer I, 11 week and summer II) without being charged tuition and required fees (university fees, educational and technical fees, and health service fees.) If additional courses are taken, the student will be charged for additional courses at the appropriate level of block hour billing. Remedial math classes are taught on a contractual basis between ECU and Pitt Community College; therefore, the special fee for these classes is not subject to the waiver. Summer Study Abroad programs are excluded from waiver eligibility.

- ❖ Amount Eligible for Waiver: Tuition and Fee amounts subject to waiver include only resident and non-resident tuition, and required fees. Tuition and Fee amounts are published on the Cashier's Office web page on a term by term basis. The waiver of required fees does not include charges such as audit fees, application fees, enrollment fees, late registration fees, processing fees, textbooks and supplies or other university approved fees. Waivers cannot be applied to Special Course Fees such as music, nursing, clinical assessment, and other fees associated with Exercise and Sports Science (EXSS) classes. These fees are solely the responsibility of the student.
 - The employee is responsible for additional costs incurred for enrolling in additional classes.
 - Lecture and labs are considered two distinct courses as long as the lecture and lab can be taken separate and apart and results in the use of two waivers. If the lecture and lab cannot be taken separate and apart, then only one waiver is used.
 - When there is a conflict between the waiver request and block hour billing, the Cashier's Office will contact the student to resolve the issue.
 - Amounts within block hours are not pro-rated.
 - Amounts credited to a student's account for a waiver(s) will be calculated based on the number of waivers requested on the waiver form.
 - Employees, like all other students, will be charged the university's current processing fee related to withdrawals effective November 1, 2006.

- ❖ Course Scheduling: An eligible employee utilizing a faculty/staff tuition and fee waiver should make every effort to enroll in courses offered during non-business work hours. If a course is taken during business/working hours, employees will be required to use annual leave or adjust their work schedule. The Department Head shall bear responsibility for ensuring that the employee completes the full schedule of work encompassed by his/her normal employment obligations. So SHRA and CSS employees must complete the section

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of the waiver form concerning work and class schedules and obtain their Department Head's signature on the waiver form.

Completing a Waiver Form: An ECU employee can obtain a Faculty/Staff Tuition Waiver form (P-50A) from the Department of Human Resources or from the Cashier's Office web page. Employees of other UNC constituent institutions as outlined in the Eligibility section should complete the waiver document required by their home institution and submit it to ECU's Cashier's Office. Once completed, the form must be reviewed and signed by the Department Head. In effect, the Department Head signs in two capacities: approving an adjusted work schedule and approving use of the waiver. Employees should follow the guidance listed below when making changes to their class schedule after submission of a waiver form:



- ✓ If the employee adds a second class to his/her schedule or changes the original requested class, please complete an additional waiver form, secure appropriate approvals and submit the form to the Cashier's Office by the last published date for schedule changes.
- ✓ If the employee withdraws during the first five days of class, the waiver(s) is not counted as used. If the employee withdraws on/or after the sixth day of class, the waiver is counted as used unless the employee wishes to pay the tuition and fee charges based on the University's graduate refund schedule.

❖ Submitting a Waiver Form: The completed and signed form must be delivered to the ECU Cashier's Office – G120 Old Cafeteria Complex – in person, via interoffice mail at MailStop 230, via fax at 252.328.2413, or email to cashier@ecu.edu on or before 5:00pm on the published "last day for registration and schedule changes" per the University's academic calendar. No waivers will be considered after this date.

❖ Processing Fee and Schedule Cancellation: The processing fee and schedule cancellation deadlines for each semester do apply to faculty/staff members who have not made sufficient payment on their student account. Sufficient payment is defined as payment in full, faculty/staff waiver that covers the entire balance on account, authorized and/or memo financial aid, and/or enrollment in the Faculty/Staff payment plan.

❖ Waiver Reporting: Waivers are generally reportable either as income or as a reduction to qualified tuition on the employee's Form W-2 or 1098T respectively. The employee's enrollment status as an undergraduate or graduate student determines the appropriate tax treatment for the waiver granted.

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Enrollment Status	Form	Tax Treatment	Reference
Undergraduate	1098-T	Reduction in qualified tuition	§117 (d), §6050S(b)(2)(B)
Graduate	W-2	Income \$5,250 exclusion*	§117 (d), IRS §127, IRS Publication 970

Depending on prevailing tax laws, the value of the tuition waiver at the graduate level may be excluded from income if the course is deemed to be job related. To meet the federal job relationship definition, the course must maintain or improve skills required for the job, or be required by the employer as a condition of continuing employment. If the course is needed by the employee in order to meet the minimum education requirements of the job, the job relationship definition for tax exclusion may not be used. It is the responsibility of the employee and supervisor to determine if the course is “job related” or “required for continued employment” and mark the appropriate box on the Tuition Waiver form.

NOTE: *ECU’s Faculty/Staff Tuition Waiver program is a qualified educational assistance program; therefore, §127 allows for amounts up to \$5,250 - that would normally be taxable under §117(d) - to be excluded from W-2 reporting for graduate students. Any waiver benefits in excess of \$5,250 that are not job related are taxable and reportable on W-2 forms. Additionally, the value of any educational expenses (tuition and fees) paid by faculty/staff tuition and fee waiver cannot be used as the basis for any tax deduction or credit. So faculty/staff tuition waiver amounts will continue to be reported on 1098-T forms as a scholarship/grant.

III. Distribution

Cashiers & Cashier Website
Human Resources
University Cashier
Student Accounting
Director, Student Financial Services
Payroll
Financial Services

For Cashier Office Use Only

Waivers Used to date : 1 2 3

Date Received : _____

Date Processed: _____

Dollar Amount: \$ _____

**EAST CAROLINA UNIVERSITY
FACULTY/STAFF TUITION and FEE WAIVER**

Form P-50A

This section of the form must be completed by all employees requesting a tuition/fee waiver. Tuition/fee waivers are available to all permanent SHRA, CSS or EHRA employees working 30 hours or more per week and who maintain this employee status for the duration of the course (reference employee eligibility section). Employees must be academically eligible for the course. Tuition waivers will be granted on space availability in the course.

Full name _____ Banner ID # _____

Department _____ Office Telephone _____

Course Title(s) and Number(s) _____

Number of Waivers to be used this term _____ Term (ex - Fall 2009) _____

Employment Status: Full-Time _____ Part-Time _____ # hours worked per week _____

Institution offering course _____

Including the course(s) requested herein, waivers used this academic year (circle one): 1 2 3

- ✓ As a permanent employee of East Carolina University, I am requesting to take no more than three credit-bearing courses per academic year, tuition and fee free*, with the understanding that they will not interfere with or conflict with the satisfactory performance of normal employment obligations. *Applies only to required fees (university fees, education and technology fees, and health service fees.) Waivers cannot be used for Remedial Math classes.
- ✓ I understand that as a Graduate Student taking a Graduate Level Course(s), the tuition cost may be reported as supplemental income as part of my gross annual income.
- ✓ Males between the age of 18 and 26, by signing this form, are also certifying that they have registered for Selective Service (NCGS 143B-421.1)

Applicant: I have read the institutional policy regarding faculty/staff waivers and have completed this application fully and accurately to the best of my knowledge.

Signature _____ Date _____

Submit completed form to ECU Cashier's Office – G120 Old Cafeteria Complex, send via interoffice mail to MailStop 230, fax to 252.328.2413, or email to cashier@ecu.edu

DEPARTMENTAL CERTIFICATION and APPROVAL:

PER THE DEFINITION OUTLINED IN THE POLICY STATEMENT, IS THE COURSE LISTED ABOVE DIRECTLY RELATED TO THE EMPLOYEE'S CURRENT JOB DUTIES? ____YES ____NO

PER THE DEFINITION OUTLINED IN THE POLICY STATEMENT, IS THE COURSE LISTED ABOVE REQUIRED TO MEET THE MINIMUM EDUCATION REQUIREMENTS FOR THE EMPLOYEE'S CURRENT POSITION? ____YES ____NO

Department Head Signature _____ Date _____

Employees who are subject to the State Personnel Act (SHRA & CSS) must complete the class schedule, work schedule, and adjusted work schedule request sections of the waiver form.

CLASS ATTENDANCE SCHEDULE: Specify class day(s) and time of class

___Monday ___Tuesday ___Wednesday ___Thursday ___Friday ___Saturday ___Sunday

From: _____ to _____

EMPLOYEE’S REGULAR WORK SCHEDULE: Specify work day(s) and work hours

___Monday ___Tuesday ___Wednesday ___Thursday ___Friday ___Saturday ___Sunday

From: _____ to _____

Courses taken under a faculty/staff tuition and fee waiver must be scheduled on the employee’s own time. If a course is taken during regular business hours, employees will be required to use annual leave or adjust their work schedule with the prior written approval of their Department Head.

ADJUSTED WORK SCHEDULE REQUEST:

Note: Complete the sections below only when the work schedule has been adjusted to take the aforementioned course(s).

Work Week	Hours Worked		Meal Period		Hours worked
	Begin	End	Begin	End	
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					
Sunday					
			Workweek Totals		

Applicant’s Signature _____

Date _____

APPROVAL OF ADJUSTED WORK SCHEDULE:

Department Head Signature _____

Date _____