

PROCEDURES MEMORANDUM

TO: MCC Staff

FROM: Office of the President

SUBJECT: Employee and Dependent Tuition Waiver

DATE: July 9, 2021

PURPOSE: To provide a consistent methodology for the application and approval of tuition-free classes for College employees and their eligible dependents.

SCOPE: The procedures described herein apply to full-time and part-time regular employees.

SECTION I

TUITION AND MANDATORY STUDENT FEE WAIVER  
FOR MCC EMPLOYEES

1. Eligibility

As prescribed by Board of Governors' policies, the College may provide tuition and mandatory student fee waivers for its employees for course work taken at Metropolitan Community College according to the conditions and limitations outlined below. A mandatory student fee is a fee that applies to all enrolled students regardless of the course/program.

- A. Tuition and the mandatory student fee may be waived for full-time and part-time regular employees to enroll in credit and non-credit classes, providing the person enrolled on waiver does not prevent a tuition-paying student from enrolling in the class.
- B. Tuition waiver applies to tuition and the mandatory student fee only. Books, lab fees and other fees are the responsibility of the enrolling student.
- C. Course work must be completed during non-work time unless an exception is allowed under paragraphs 3, 4 or 5 below.

2. Credit and Non-Credit Course Work Limitations

- A. There is no limitation on the number of credit hours for which an eligible employee may enroll under tuition waiver.

B. The College reserves the right to designate certain non-credit classes as not available for tuition waiver or to limit the number of students per non-credit class enrolled under employee tuition waiver.

3. Provision for Job Improvement Release Time

Release time to attend classes under the tuition waiver program which would result in a workweek of less than the full hours assigned to the position may be allowed if the employee is assigned new job responsibilities in which new skills are needed, and these skills can be obtained through course work completion at the College; and approval is obtained from the area Vice President.

4. Provision for Make-Up Time

Work hour adjustments to the normal workweek assigned to a position may be considered by the area Vice President for purposes of allowing an employee to take course work under the tuition waiver program. Such work hour adjustments must not interfere with the functions of the workplace, and any time-off allowed to take course work must be made up by the employee during the same workweek.

5. Provisions for Course Work Taken During Lunch Period

The College discourages the use of the lunch period to take course work under the tuition waiver program; however, the area Vice President may approve a request for tuition waiver for purposes of lunch period course work providing this does not interfere with the functions of the workplace. Such use will normally be limited to a period within the 11:00 a.m. through 2:00 p.m. time range, and any time-off required beyond the regular lunch period must be made up by the employee during the same workweek.

6. Approval and Registration Process

A. Employees wishing to take tuition waiver course work shall initiate the Employee Tuition Waiver Form. (A copy of the current form is available in the Forms Bank located on the College's website.) The form is to be initiated by the employee not later than 10 days prior to the start of classes.

B. The employee's signature and the signature of the Vice President for Human Resources are required on all employee tuition waiver forms. The approval and signatures of the employee's immediate supervisor and the area Vice President are also required when release time, make-up time, or lunch period time is involved.

C. The employee must enroll via online or telephone registration, complete the Employee Tuition Waiver form, obtain supervisory signatures if necessary, and forward the form to the Human Resources Office for processing and distribution.

## SECTION II

### TUITION AND MANDATORY STUDENT FEE WAIVER FOR DEPENDENTS OF MCC EMPLOYEES

#### 1. Eligibility

As prescribed by Board of Governors' policies, the College may provide tuition and mandatory student fee waivers for eligible dependents of full-time and part-time regular employees for course work taken at Metropolitan Community College according to the conditions and limitations outlined below. A mandatory student fee is a fee that applies to all enrolled students regardless of the course/program.

- A. The employee sponsor must be an eligible employee.
- B. Eligible dependents under this tuition waiver provision include:
  - 1) the spouse of the employee
  - 2) a child of the employee, providing the child either is claimed as a dependent on the employee's federal income tax return or otherwise is the employee's dependent child as defined in the Internal Revenue Code and thus eligible to receive a "qualified tuition reduction"
  - 3) a child of the employee's spouse providing the child lives in the same household as the employee and is claimed as a dependent on the employee's federal income tax return.
- C. Tuition and the mandatory student fee may be waived for an eligible dependent providing that dependent does not prevent a tuition-paying student from enrolling in the class.
- D. The benefit applies to both credit and non-credit courses.
- E. The benefit applies to tuition and the mandatory student fee only. Books, lab fees, and other fees are the responsibility of the enrolling student.

#### 2. Credit and Non-Credit Course Work Limitations

- A. There is no limitation on the number of credit hours an eligible dependent may enroll under tuition waiver.
- B. The College reserves the right to designate certain non-credit classes as not available for tuition waiver or to limit the number of students per non-credit class enrolled under dependent tuition waiver.

#### 3. Approval and Registration Process

- A. Sponsoring employees of dependents wishing to take tuition waiver course work shall initiate the Employee Dependent Tuition Waiver Form. (A copy of the current form is available in the Forms Bank located on the College's website.) The form is to be initiated by the employee not later than 10 days prior to the start of classes.
- B. The employee's signature and the signature of the Vice President for Human Resources are required on all employee dependent tuition waiver forms.
- C. The employee sponsor must enroll the eligible dependent via online or telephone registration, complete the Employee Dependent Tuition Waiver form and forward it to the Human Resources Office for processing and distribution.

### SECTION III

#### INCOME TAX IMPLICATIONS

##### 1. Tax Considerations

Metropolitan Community College will comply with Federal and State law concerning tax treatment of tuition and mandatory student fee waivers granted pursuant to this Procedures Memorandum.

##### 2. Verification of Status

- A. As a precondition to the granting of tuition waiver to an employee, the employee must provide all information reasonably requested by the Human Resources Office to permit verification of eligibility status.
- B. As a precondition to the granting of tuition waiver to a dependent, both the employee sponsor and the dependent must provide all information reasonably requested by the Human Resources Office, including copies of tax returns, to permit verification of eligibility status and determination of tax implications.

### SECTION IV

#### ADDITIONAL TUITION WAIVER PRIVILEGES

Retired College employees are eligible for tuition and mandatory student fee waiver under the criteria established by Board Policy 50302 as set forth below:

"Tuition free scholarships on a space available basis are authorized for all retired full-time permanent employees with at least four years of continuous service to the College who are over sixty years of age and who were employed by the College at time of retirement."

The Vice President for Human Resources will verify eligibility for tuition waiver (remission) privileges for retired employees.

Adopted 11/15/91; Revised and merged with PM VII-5 (Employee and Dependent Tuition Waiver for Regular Classified Personnel) 11/14/01; 11/16/04; 10/19/07; 3/4/08 (title change only); 7/9/21 (title change only)