

## MidAmerica Nazarene University

### Tuition Remission Policy

*This policy is effective for employees hired after May 1, 1999.*

Tuition Remission is a benefit provided by MidAmerica Nazarene University to full-time employees, their spouses and their dependents under certain conditions as described below. Applications for undergraduate and graduate tuition remission may be obtained from the Office of Student Financial Services and returned to that office. Approval must be obtained from the Vice President for Finance and the Vice President for Enrollment Development. This policy is effective for employees hired after May 1, 1999. Prior institutional policies govern tuition remission administration for full-time employees hired prior to May 1, 1999.

#### **Full-time Faculty, President's Cabinet and Middle-Administrators**

Commencing with employment, all full-time faculty, President's Cabinet, and middle-administrators shall be eligible for tuition remission at MidAmerica Nazarene University subject to the following:

1. For persons employed after the beginning of a semester, personal eligibility as well as children's and spouses' begins with the following semester.
2. In-laws are excluded.
3. Children will receive tuition remission for one baccalaureate degree only.
4. "Repeated" courses do not qualify for tuition remission.
5. Dependent children (including adopted children and stepchildren) qualify through 23 years of age. The same tuition remission benefits will be provided for one year after the marriage of an eligible dependent child.
6. Employees' and spouses' tuition remission is limited to one baccalaureate and one master's degree.
7. Institutional academic scholarships as well as other tuition-related scholarships (e.g. Kansas Comprehensive Grant) will be applied to tuition costs first, and this benefit will provide the difference between the value of these awards and the cost of tuition.

8. Tuition remission for any of the graduate and Innovative Adult Education (IAE) professional programs is available on a space-available basis. Admission decisions for the program will be completed in a timely manner by the respective program director in consultation with the Vice President for Academic Affairs. For graduate programs, the University provides full tuition benefits to full-time employees and half tuition to spouses of full-time employees on a space-available basis. For IAE professional programs, the University provides full tuition benefits for full-time employees and their spouses on a space-available basis.
9. Employees are limited to taking a maximum of two (2) classes per semester, except for those approved for the graduate and IAE professional programs. Only one course may be taken per semester during the working day. Courses are not to be taken during the May or summer terms.
10. In all cases, any class time taken during the employee's regular working hours requires supervisor approval. No compensation will be given for these hours and any make-up time must be approved by the supervisor.
11. Tuition remission is subject to taxation according to the Internal Revenue Service regulations in effect at the time the benefit is utilized. If required, the benefit will be taxed. When the benefit is taxable, the value of the benefit will be added to the employee's W-2 form, and tax will be deducted from payroll checks.
12. In the event that the employee terminates employment at MNU, tuition remission will be allowed for the remainder of the semester in which the termination occurs.
13. In the case of applied music lessons and laboratory fees, costs above regular tuition are paid by the student. In the case of specialized courses with limited enrollment, tuition benefits may be restricted on the recommendation of the Vice President for Academic Affairs. Residence charges and fees are not included in the tuition remission. Additionally, books for the graduate and IAE professional programs are not included in the tuition remission.
14. In the event of an employee's death while the employee is eligible for tuition remission, the dependent children will be eligible for MidAmerica's tuition remission, subject to the same provisions and limitations as other employees.
15. Recipients of tuition remission benefits must maintain "satisfactory academic progress" as delineated in the institution's Catalog.

## **Full-time Staff Employees**

Full-time staff employees and their dependents shall be eligible for tuition remission at MidAmerica Nazarene University subject to the following:

1. For persons employed after the beginning of a semester, personal eligibility as well as children's and spouses' begins with the following semester.

Employees, spouses and dependents are eligible for tuition remission on the following eligibility schedule:

Beginning of 2nd year of continuous employment	- 25% tuition remission
Beginning of 3rd year of continuous employment	- 50% tuition remission
Beginning of 4th year of continuous employment	- 75% tuition remission
Beginning of 5th year of continuous employment	- 100% tuition remission

Note: Prior years of full-time service will be credited toward the eligibility schedule.

2. In-laws are excluded.
3. Children will receive tuition remission for one baccalaureate degree only.
4. "Repeated" courses do not qualify for tuition remission.
5. Dependent children (including adopted children and stepchildren) qualify through 23 years of age. The same tuition remission benefits will be provided for one year after the marriage of an eligible dependent child.
6. Employees' and spouses' tuition remission is limited to one baccalaureate and one master's degree.
7. Institutional academic scholarships as well as other tuition-related scholarships (e.g. Kansas Comprehensive Grant) will be applied to tuition costs first, and this benefit will provide the difference between the value of these awards and the cost of tuition.
8. Tuition remission for any of the graduate and Innovative Adult Education (IAE) professional programs is available on a space-available basis. Admission decisions for the program will be completed in a timely manner by the respective program director in consultation with the Vice President for Academic Affairs. For graduate programs, the University provides full tuition benefits to full-time employees and half tuition to spouses of full-time employees on a space-available basis. For IAE professional programs, the University provides full tuition benefits for full-time employees and their spouses on a space-available basis.

9. Employees are limited to taking a maximum of two (2) classes per semester, except for those approved for the graduate and IAE professional programs. Only one course may be taken per semester during the working day. Courses are not to be taken during the May or summer terms.
10. In all cases, any class time taken during the employee's regular working hours requires supervisor approval. No compensation will be given for these hours and any make-up time must be approved by the supervisor.
11. Tuition remission is subject to taxation according to the Internal Revenue Service regulations in effect at the time the benefit is utilized. If required, the benefit will be taxed. When the benefit is taxable, the value of the benefit will be added to the employee's W-2 form, and tax will be deducted from payroll checks.
12. In the event that the employee terminates employment at MNU, tuition remission will be allowed for the remainder of the semester in which the termination occurs.
13. In the case of applied music lessons and laboratory fees, costs above regular tuition are paid by the student. In the case of specialized courses with limited enrollment, tuition benefits may be restricted on the recommendation of the Vice President for Academic Affairs. Residence charges and fees are not included in the tuition remission. Additionally, books for the graduate and IAE professional programs are not included in the tuition remission.
14. In the event of an employee's death while the employee is eligible for tuition remission, the dependent children will be eligible for MidAmerica's tuition remission, subject to the same provisions and limitations as other employees.
15. Recipients of tuition remission benefits must maintain "satisfactory academic progress" as delineated in the institution's *Catalog*.