
Staff Tuition Allowance Policy

Policy Sponsor:	Vice President, Finance and Administration
Policy Contact:	Coordinator, Registration Services
Policy Number:	100 011
Effective Date:	September 18, 2014
Approval Group:	The Board, Human Resources Committee
Approval Date:	September 18, 2014, Motion # 167-11
Review Date:	Annually

Purpose

This policy confirms Athabasca University's support of life long learning for staff members, outlines the conditions under which staff members can access courses, and outlines the roles and responsibilities of the Office of the Registrar, Human Resources, Financial Services and Learning Services Tutorial.

Definitions

AUPE	Alberta Union of Provincial Employees, Local 069
AUFA	Athabasca University Faculty Association
CUPE	Canadian Union of Provincial Employees, Local 3911
Full load equivalent	15 credits (5 three-credit courses) in any one four-month period to an annual maximum of 30 credits
Professional Staff	permanent and term Professional and Academic Staff who are members of AUFA



Support Staff	permanent and temporary staff who are members of AUPE, Local 069
Casual Staff	an employee who is hired to a Casual Position
CUPE Staff	refers to members of CUPE, Local 3911
Excluded Professional Staff	Executive, Management and Professional Staff who are exempt from the AUFA agreement
Excluded Support Staff	Support Staff who are exempt from the AUPE agreement

Policy Statements

In keeping with Athabasca University's mission and mandate to meet the educational needs of the workplace, the Staff Tuition Allowance provides staff members, their spouse and dependents access to undergraduate and graduate courses.

All AU Staff who are enrolled in either undergraduate or graduate program or non-program course(s), and who seek office in Athabasca University Student Union (AUSU) or Athabasca University Graduate Student Association (AUGSA), or on one of their committees, shall have drawn to their attention university policies on conflict of interest. On issues in which there is a real or apparent conflict between their employment and AUSU or AUGSA duties, they are expected to recognize and declare their conflict, and to refrain from actions in conflict with their employment.

Applicable Legislation and Regulations

- Canada Customs and Revenue Agency Income Tax Regulations
- Freedom of Information and Protection of Privacy Act

The guidelines issued by Canada Customs and Revenue Agency as they pertain to assessing the taxability of employer paid educational costs and defining a dependent.

The definition of a spouse and dependent as defined by Alberta Blue Cross Extended Health Benefits Contract.

Procedure

1.0 General

- 1.1 Eligible AUFA, AUPE, Excluded Professional and Excluded Support staff members, their spouse and dependents are entitled to have the tuition waived for one six-credit or two three-credit undergraduate or graduate courses, per annum. This benefit will be referred to as the Regular Tuition Benefit.
- 1.2 Eligible CUPE staff members, their spouse and dependents are entitled to have the tuition waived for one six-credit or two three or four-credit undergraduate



courses, per annum. The cash value of the benefit may be applied to the tuition costs of graduate courses. This benefit will be referred to as the Regular Tuition Benefit.

- 1.3 AUFA, AUPE and Excluded staff members may carry over the annual Regular Tuition Benefit entitlement for a period of three years.
- 1.4 A variety of course fees can also be waived.
 - a. The types of waivers for Support, Excluded Support and Casual AUPE staff are outlined in the AUPE Collective Agreement, Article 37.
 - b. The types of waivers for Professional, Excluded Professional and Casual AUFA staff are outlined in the AUFA Agreement, Schedule B: Economic Benefits.
- 1.5 AUSU/Alumni fees are not waived and are to be paid at time of registration.
- 1.6 Eligible AUPE and Excluded Support staff members are entitled to have the tuition waived for courses in addition to the Regular Tuition Benefit. Eligible AUPE and Excluded Support staff member's spouse and dependents are entitled to have the tuition reimbursed for courses in addition to the Regular Tuition Benefit. This benefit will be referred to as the Supplemental Tuition Benefits-AUPE. Together, the Regular and Supplemental Tuition Benefits cannot exceed the maximum of a full load equivalent, per annum.
- 1.7 Eligible AUFA and Excluded Professional staff members, their spouse and dependents are entitled to have the tuition reimbursed for courses in addition to the Regular Tuition Benefit. This benefit will be referred to as the Supplemental Tuition Benefits-AUFA. Together, the Regular and Supplemental Tuition Benefits cannot exceed the maximum of a full load equivalent, per annum.
- 1.8 Coordination of benefits is not considered applicable to this policy.
- 1.9 Courses supported through Athabasca University's Annual Learning and Development Plan are paid by the University on behalf of the staff member. Staff members are not required to use their tuition benefit allowance.

2.0 Eligibility

The following eligibility rules are dependent on the staff member's ability to commence studies while in the employ of the university.

- 2.1 Permanent and term professional staff and permanent and temporary support staff are eligible for tuition benefits.



- 2.2 Permanent and term or temporary excluded staff are eligible for tuition benefits.
- 2.3 Casual staff, whether professional or support, are not eligible for tuition benefits.
- 2.4 Casual staff, whether professional or support, are eligible for the waiver of other course fees as referred to in clause 1.4.
- 2.5 CUPE staff, who have at least ten months seniority, are eligible for Regular Tuition Benefits.
- 2.6 Definitions for spouse and dependents will be applied as:
 - a. A spouse is the person to whom you are legally married, or a partner who resides with you and is publicly represented as your spouse.
 - b. Dependents are:
 - 1) Children who do not have a spouse, by definition 2.6a., are less than 21 years of age and are dependent on the staff member, including adopted children, step children and foster children for whom the staff member is entitled to claim deductions for income tax purposes under the Income Tax Act;
 - 2) Children who do not have a spouse, by definition 2.6a., are 21 years of age or older and who are financially dependent upon the staff member because of infirmity, either physical or mental;
 - 3) Children who do not have a spouse, by definition 2.6a., are less than 26 years of age, are in [or will be considered in] full-time attendance at an accredited educational institute and are financially dependent on the staff member.
- 2.7 As courses are not always readily available, and in order to avoid any loss of benefit, the benefit will be applied to the year in which application is made as opposed to the start date of the course.
- 2.8 In the event of the death of the employee, benefits under this policy will continue to apply to the spouse or dependent for a period of 12 months following the date of death of the employee.

3.0 Supplemental Courses

The Office of the Registrar will notify Financial Services as to the status (successful/unsuccessful) of courses which are classified as Supplemental.

3.1 Supplemental Tuition Benefits - AUPE & Excluded Support Staff



- a. The difference between the Regular Tuition Benefit [6 credits] and the full-load equivalent [30 credits for undergrad or $\frac{1}{2}$ the credits of the graduate program applied as a standard two-year program] will be waived subject to successful completion.
- b. The University agrees to advance funds to staff members to utilize this provision.
- c. If the student is a spouse or dependent of a staff member and their course status is successful, Financial Services will reimburse the tuition fees and notify Human Resources to have the taxable benefit applied to the staff member's earnings.
- d. The staff member will be required to pay the tuition fees, in full, for supplemental courses where an incomplete status or failing grade is received. Payment is due upon receipt of final grade.

3.2 Supplemental Tuition Benefits - AUFA & Excluded Professional Staff

- a. The difference between the Regular Tuition Benefit [6 credits] and the full-load equivalent [30 credits for undergrad and $\frac{1}{2}$ the credits of the graduate program applied as a standard two-year program] will be reimbursed upon successful completion.
- b. The University will not normally advance money (salary or PD) to cover registration costs.
- c. The staff member, their spouse or dependent will be reimbursed the tuition fees, in full, for supplemental courses where a passing grade is received. If the student is a spouse or dependent, Financial Services will notify Human Resources to have the taxable benefit applied to the staff member's earnings.

4.0 Application Procedure

- 4.1 All persons making application for the tuition allowance must apply directly to the Office of the Registrar.
- 4.2 The Staff-Regular Tuition Benefit or Staff- Supplemental Tuition Benefit course registration request form must be completed in full. These forms are available in the Office of the Registrar and the Intranet. If a spouse or dependent of a staff member is applying, the staff member must also sign the benefit request form attesting dependent eligibility.
- 4.3 The Office of the Registrar will contact Human Resources to verify eligibility of AUPE and AUFA staff members and will contact Learning Services Tutorial to



verify eligibility of CUPE staff members.

- 4.4 Administration of the tuition benefit allowance, with the exception of CUPE members, will be calculated on the calendar year basis. New hires, between January 1 and June 30, will receive full benefit for the current calendar year and new hires, between July 1 and December 31, will receive one-half benefit for the current calendar year. The Office of the Registrar will make a determination as to the current value of the entitlement and apply it against each request. The tuition benefit allowance for CUPE members will be calculated on the agreement year basis [July 1 - June 30].
- 4.5 Financial Services will advise Human Resources of the type (tuition and/or related course fees) and amount of the benefit as they apply to the staff member's spouse and dependents.

5.0 Tax Implications

- 5.1 Tuition and course fee waivers for a staff member are considered employment-related training and are processed as non-taxable benefits as per the employer paid educational cost guidelines issued by Canada Customs and Revenue Agency.
- 5.2 Tuition and related course fee waivers for a staff member's spouse or dependent are a taxable benefit for the staff member.
- 5.3 The taxable benefit for tuition fees will be applied, at the staff member's option, as a lump sum or the amount can be spread over pay periods. The prorating of a benefit will be applied as:
 - a. Regular Tuition Benefit - commencing the month of the course start date to the end of the course or calendar year, whichever comes first.
 - b. Supplemental Tuition Benefit - commencing the month notification is received by payroll for the length of the course or the end of the calendar year, whichever comes first.
- 5.4 The taxable benefit for course fee waivers will be applied, in full, on the staff member's next paycheque.
- 5.5 The Office of the Registrar provides information on taxable benefits to staff members at the time of application. Additional information may be obtained by contacting Human Resources.

6.0 Course Withdrawals

- 6.1 The withdrawal policy, as found in the AU Calendar, applies. The withdrawal from a course, which was processed under the Regular Tuition Benefit portion of this



policy (clause 1.1), will initiate a reinstatement of the regular benefit allowance.

6.2 The status of a course benefit, Regular or Supplemental, will not change once the application has been processed.

7.0 Collaborative Agreements

7.1 Due to the nature of Collaborative Course Agreements, each will be reviewed on an individual basis to assess whether this policy will be applied to the relating course offerings. It is the responsibility of the staff member, their spouse or dependent to review the list of Inclusive [Collaborative Agreements](#) as published on Athabasca University's Website.

7.2 It is the responsibility of the staff member, their spouse or dependent to contact the Coordinator, Registration Services in the Office of the Registrar upon receiving notification of acceptance to a course. The application procedures as set out in clause 4.0 apply and must be followed prior to commencement of the course.

8.0 Termination of Employment

8.1 When a Support or Excluded Support staff member leaves the University prior to completion of one or more supplemental courses for themselves, their spouse or dependents, the tuition fees for those courses become payable in full. The staff member agrees, in writing, the University can withhold the outstanding amount from their final pay for the tuition fees. The staff member's spouse and dependents agree, in writing, they are responsible for all outstanding tuition fees produced by this action.

8.2 Human Resources will notify the Office of the Registrar and Financial Services of terminating staff members.

9.0 Administration

9.1 Human Resources is responsible for the determination of staff member's eligibility/termination date, spouse and dependents. The Office of the Registrar is responsible for the administration of this policy.

Related References, Policies, Procedures and Forms

[Article 37 - AUPE/The Governors of Athabasca University Terms and Conditions Agreement](#)
[Schedule B - AUFA/The Governors of Athabasca University Terms and Conditions Agreement](#)
[Article 21 - CUPE/The Governors of Athabasca University Terms and Conditions Agreement](#)
[Athabasca University's Annual Learning and Development Plan](#)
[Refunds - Athabasca University Calendar](#)
[Inclusive Collaborative Agreements - Athabasca University's Website](#)



History

The Board, Human Resources Committee, September 18, 2014, Motion # 167-11

The Board, Human Resources Committee, April 4, 2014, Motion # 165-1

President, April 9, 2003

President, November 1, 2003