

### Employee Eligibility

- Appointed to an permanent established position (Temporary/OPS employees are **not** eligible)
- Full-time (40 hrs./week)
- Appointed prior to the first day of class.
- Staff employees must be off of their 6 month probation period
- Expected to be employed full-time past the end of the semester for which enrolled; individuals who leave USF employment before the last day of the semester may be required to pay the tuition and fees in full
- May be on approved leave with or without pay

An employee who withdraws from the same class twice or who enrolls but does not complete the course is not eligible to take other classes under this program. The Program Administrator may review exceptions and hardship situations on a case-by-case basis. The Program Administrator may also determine whether an employee who did not pass a class is eligible to retake a class under this program. Gross misuse use of the program will prohibit an employee from using the program.

### Course Eligibility

- Eligibility is based on each courses 5 digit CRN #
- Credit earning courses only
- Excludes all Performance, Practicum, Continuing Education, Cooperative Education, Correspondence Courses, Life-long Learning, Directed Individual Study or Research, Internship, Program for Adult Credit Education (PACE), and one-to-one
- Excludes non-credit earning courses
- Excludes Auditing a course for no credit
- Some distance learning restrictions apply, see below
- Other exclusions may apply at other universities

Certain credited courses offered by the University College Department are not state funded; the program will not cover those courses and non-credit courses. Employees should find out if the course they want to take falls into any of those categories before registering.

College credit courses which include special fee assessments to offset costs associated with the delivery at a distance or remote location are eligible, but the employee will be responsible for paying the special assessment fee.

**Only USF courses are eligible unless the faculty or staff member's principal place of employment is not in a city with a USF campus.** In that circumstance, the employee or faculty member may enroll in courses at the closest Public State of Florida University (UWF, FSU, FAMU, UNF, UF, UCF, FAU, FIU, FGCU), in accordance with the course eligibility provisions of that institution and the fee payment provisions of USF. The employee is responsible for paying any costs over and above what the USF ETP (per credit hour rate at USF; max 6 credit hours) would cover. Payment should be coordinated with the Budget & Policy Analysis office and Human Resources.

### **Registration**

Prior to taking courses, employees must apply to and be accepted by the university as a good-standing degree seeking or non-degree seeking student. Once accepted, employees may enroll into courses during the regular registration period based on their student classification and their assigned date by the Registrar's Office.

In order to have tuition waived through the ETP, employees must complete the **Employee Tuition Program Form** and submit the completed and approved form to the Division of Human Resources in SVC 2172 by the 4th day of the Semester. If the form is not submitted or is submitted after the 4th day of the semester, the employee's registration in the class will be cancelled for non-payment.

### **Payment and Fees**

**The ETP covers the following costs:**

- Matriculation fees (in-state tuition)
- Out-of-state tuition (NOTE: If USF is granted the authority to waive out-of-state tuition, USF will waive it for USF employees participating in this program.)
- Distance Learning fees
- Off-campus fees (not including special fee assessment for distance or remote locations)
- Lab fees

**The following fees are waived:**

- Activities and services fees
- Athletic fees
- Financial aid fees
- Health fees
- Transportation fees
- Building fees
- Out-of-state financial aid fees
- Capital improvement fees
- Technology fees

**Employees pay for any other fees and costs that are over and above normal credit hour costs, including:**

- Application fees
- Books
- Late fees
- Material and supply fees
- Repeat surcharge
- Transcript fee
- Special fee assessments for remote or offsite courses
- Online Graduate Certificate Program fees

- College credit courses and associated program fees and special assessments associated with an entire program such as the medical program, Executive MBA, etc.

**NOTE:** At the employee's department's discretion, the department may pay any or all of the employee's fees and costs. This is coordinated with the employee's department and not Human Resources.

### **Tax Exemption for Employer Provided Assistance**

*Waiver of Undergraduate Tuition* – The value of undergraduate tuition waived by USF on behalf of its employees is not taxable income pursuant to Internal Revenue Code Section 117.

*Waiver of Graduate Tuition* – USF has established a tuition benefit plan pursuant to Internal Revenue Code Section 127 that permits the exclusion of up to \$5,250 of graduate tuition and fees from an employee's taxable income each calendar year. If an USF employee's tuition and fees are above this amount the difference will be included on the employee's W-2 as wages as the end of the calendar year.

### **How to Account for Time in Class**

For Administration and Staff employees, time in class may be accounted for in one of the following ways, depending on the circumstances.

1. When the immediate supervisor or higher-level supervisor requires that the employee take the class as part of professional development, time to attend class during the employee's regular work hours is considered time worked.
2. When the class is not required as part of the employee's job, the class should be taken outside of regular work hours. When the class is not available outside of regular work hours, with the supervisor's approval the employee may use annual leave or other earned leave or may adjust his/her work schedule to cover the class time.

The immediate supervisor or higher-level supervisor may disapprove attendance in a class during work hours when the employee's absence may be detrimental to the operation of the work unit, or for other operational reasons.