Policy 4.97
Tuition Reimbursement

This policy version was not current at the time of printing. Please see http://policies.emory.edu/4.97 for the current version.

Responsible Official: VP for Human Resources
Administering Division/Department: Benefits
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Overview

Emory University encourages employees to take advantage of all opportunities that will assist them in the development of their job-related skills and, in turn, enhance their job proficiency. In order to endorse and facilitate such skills development, Emory provides a Tuition Reimbursement Program to eligible employees for enrollment in job-related or career path directed coursework at educational institutions other than Emory University.

Applicability

Regular employees who work at least 20 hours or more per week are eligible to participate in the Tuition Reimbursement Program. Employees may begin participation at the beginning of the applicable institutional academic session following the date of employment in an eligible status.

Policy Details

PROGRAMS OF STUDY

All courses taken under the Tuition Reimbursement Program must be for credit and be directly related to the employee’s current job or be clearly in the career path of the employee. Courses that meet this criteria in the following programs will qualify for reimbursement:

Degree Programs — for employees studying for associate, undergraduate or graduate degrees.

Non-Degree Courses — for employees taking courses not related to or dependent upon a specific degree.

SCHOOLS
Course may be taken at any accredited college, university (other than Emory University), institute, or technical/trade school.

REIMBURSEMENT AMOUNTS
Regular full-time employees are eligible to be reimbursed for the tuition costs of up to 5 credit hours per academic session.
Regular part-time employees who work at least 20 hours per week are eligible to be reimbursed for up to 2.5 hours per academic session.

Maximum reimbursement amounts will not exceed the rates charged per credit hour at an approved Board of Regents rate per undergraduate credit hour.

**REIMBURSEMENT PROVISIONS**

Costs for books, lab fees, student activities fees and other miscellaneous expenses related to taking a course are not reimbursable. Continuing educations units ("CEUs"), certificate programs and courses taken on an audit basis are not reimbursable.

Eligible employees must receive either a grade of “C” or a passing grade in a pass/fail system to receive reimbursement for the tuition costs of the course taken.

Employees will not be eligible to participate in the Tuition Reimbursement Program in any school or session in which they are already enrolled in a course at Emory University under the Courtesy Scholarship Program.

Any work time missed due to taking courses under this program must be made up on an hour-for-hour basis under the authorization and scheduling needs of the department.

**APPLICATION PROCEDURES**

Applications for tuition reimbursement are available in Human Resources and on-line.

The application form must be completed by the employee and submitted in duplicate to Human Resources for approval no later than 5 business days after the first day of class. Applications will not be approved if received in Human Resources later than 5 business days after the beginning of the course.

Application forms must be signed by the dean or department director of the school/department in which the employee works. Such signature indicates verification that the employee’s attendance at classes will not adversely affect departmental services. Time away should be made up on an hour for hour basis.

Upon review and final approval or disapproval of the application by Human Resources, a copy of the application form will be returned to the employee. Such copy must be retained by the employee for reimbursement purposes.

Employees who change or drop courses must report such information to Human Resources no later than 5 business days after the change or drop is made.

**REIMBURSEMENT PROCEDURES**

No later than 30 days following the completion of the course, the employee must forward the following to Human Resources:

- the approved Tuition Reimbursement form
- the original grade slip or certificate of completion
- the original paid tuition receipt.

The employment status at the end of the course determines the reimbursement rate. For example, if at the beginning of the course the employee is full-time and at the end is part-time, he/she will be reimbursed at the part-time employee rate.

Any falsification or misrepresentation of information will result in the denial of reimbursement and may be grounds for appropriate disciplinary action.

Tuition reimbursement checks will be direct deposited unless otherwise requested.

**TERMINATION OF ELIGIBILITY**

Eligibility for the Tuition Reimbursement Program shall cease during any period in which the employee is on leave of absence unless such leave is granted for professional or educational purposes related to the job. However, employees who are already taking a course when the leave of absence begins will be eligible for the reimbursement of tuition costs upon completion of that course.

Eligibility for the Tuition Reimbursement Program shall cease when an employee separates from employment. Employees who are already taking a course at the time of separation will not be eligible for the reimbursement of tuition costs for that course.
INCOME TAX INFORMATION

The taxability of the Tuition Reimbursement program is determined by federal regulations and is subject to change. If the benefits are considered taxable during a tax year (i.e., January 1 to December 31) they must under federal law be reported by Emory as taxable income to the employee.

Emory reserves the right to terminate, suspend, withdraw, amend or modify the Plan in whole or in part at any time. Further, Emory reserves the right to terminate or modify coverage for any group of employees, active or retired and their dependents or a class of dependents at any time.

Related Links

- Current Version of This Policy: [http://policies.emory.edu/4.97](http://policies.emory.edu/4.97)

Revision History

Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.