Policy 4.97
Tuition Reimbursement

Responsible Official: VP for Human Resources
Administering Division/Department: Benefits
Effective Date: April 02, 2007
Last Revision Date: August 08, 2014

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 these criteria in the following programs will qualify for reimbursement:

Degree Specific Programs — for employees studying for associate, undergraduate or graduate degrees.
Non-Degree Specific 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. For the purpose of this policy, 36 hours or more is considered regular full-time.

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. Tuition Reimbursement amount may be subject to a reduction by the amount of other scholarship and/or financial aid, including the Georgia Tuition Equalization Grant, H.O.P.E. and Pell Grant.

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

Eligible employees will complete the tuition reimbursement online application available on the Human Resources website: http://apps.hr.emory.edu/TuitionReimbursement.

The on-line application form must be completed by the employee for approval no later than 5 business days after the first day of class. The on-line application must be approved by the dean or department director or designated representative of the school/department in which the employee works. Such approval indicates verification that the employee's attendance at classes will not adversely affect departmental services. Time away should be made up on an hour per hour basis.

Human Resources reviews the on-line application for final approval or disapproval.

Employees who change or drop courses must document such information on-line for Human Resources approval 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 update the on-line application process and provide the following to Human Resources:

- Authorized student account history which reflects out-of-pocket tuition expenses
- Authorized student document which reflects the eligible coursework completed and a grade of “C” or a passing grade in a pass/fail system
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 payments will be directly reimbursed on the eligible employee's paycheck.

**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.*

**Definitions**

n/a

**Related Links**

- Current Version of This Policy: http://policies.emory.edu/4.97
- http://www.hr.emory.edu/TR

**Contact Information**

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Revision History

- Version Published on: Aug 08, 2014
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- Version Published on: Jan 26, 2010
- Version Published on: Oct 15, 2009
- Version Published on: Sep 16, 2009
- Version Published on: Jul 26, 2007 (Revised to include CEUs as non-reimbursable)
- Version Published on: Jun 22, 2007 (Original Publication)