HUMAN RESOURCES MANAGEMENT POLICY

Tuition Assistance

Policy 17

NOTE: THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE MEDICAL UNIVERSITY OF SOUTH CAROLINA (MUSC). MUSC RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT, IN WHOLE OR IN PART. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE TERMS OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT.

I. POLICY

A. It is the policy of the Medical University to provide tuition assistance to eligible employees for up to six (6) credit hours per academic term (not to exceed 18 credit hours per fiscal year) as authorized by Section 59-111-15 of the 1976 South Carolina Code of Laws, as Amended. Tuition assistance will be provided after a course is completed and is subject to availability of the employing department’s funds.

The Tuition Assistance Program is available for employees to enroll in a credit-bearing course at a South Carolina (State-funded) institution of higher learning, i.e. The Citadel, College of Charleston, Trident Technical College. This does not include continuing education courses.

B. Employees in FTE, research grant, and time-limited positions with at least six months of employment at a state agency are eligible to apply for tuition assistance regardless of race, color, religion, sex, age, national origin, disability, or veteran status. Part-time employees in these same categories must work at least 30 hours per week to be eligible for the Program.
C. The Tuition Assistance Program is available for employees to enroll in credit-bearing courses at institutions of higher education offering courses in South Carolina. Employees should be accepted for admission to those institutions and courses must be taken for academic credit but do not have to be taken toward the completion of a degree. This does not include continuing education courses.

D. Employees must pass the course(s) taken to have tuition costs and laboratory fees reimbursed.

E. Employees must be in good standing. An employee who is in progressive discipline, a warning period of substandard performance or similar circumstances is not eligible to participate in the Program. Faculty who have received notice of non-reappointment are not eligible to participate in the Program for the academic term(s) following notification of non-reappointment.

F. Tuition assistance is not available to employees receiving allowances from any other official sources, e.g. including the GI Bill, scholarships, grants-in-aid, etc.

G. Employees who receive tuition assistance through this Program are required to provide one month of employment for every $400.00 of tuition assistance received. An employee’s tuition assistance may not exceed $7,500 per fiscal year.

II. TUITION ASSISTANCE PROGRAM

A. Eligible employees may receive tuition assistance for up to six (6) credit hours per academic term.

Employees may attend any accredited institution of higher education offering courses in South Carolina, i.e. the Citadel, College of Charleston, Trident Technical College. This does not include continuing education courses.

B. An eligible employee’s department is responsible for funding the tuition assistance and laboratory fees. Should an employee transfer to another department while taking a course, the “new” department will be responsible for providing assistance, if funds are available. It is the employee’s responsibility to inform the “new” department that he/she is taking classes.

C. An employee must submit to the department head or designee, within 30 days of completing a course, copies of the grade report and canceled check or receipt of course payment. An employee must pass undergraduate courses with a minimum grade of “C” and graduate courses with a minimum grade of “B” to receive tuition assistance. Employees who audit a course must provide evidence of acceptable attendance in addition to a grade report showing a grade of “Au.”

D. Withdrawal from a course, regardless of circumstances, invalidates any request for assistance, in whole or in part. Additionally, termination or resignation from employment with MUSC invalidates prior approvals to provide assistance for tuition and laboratory fees.
III. PROCEDURES FOR TUITION ASSISTANCE

A. Educational Plan

To assist departments with budgetary planning, an education plan should be submitted if possible by the employee to their immediate supervisor by the February prior to the next fiscal year (example: February 2005 to attend courses during FY 2005-2006). The plan should include:

1. The name of the accredited college/university or institution the employee will be attending.
2. A list of the course(s) the employee will take and expected completion date(s).
3. If pursuing a degree, the anticipated completion dates.
4. Projected costs for tuition and laboratory fees.
5. Verification that the employee’s class schedule will not conflict with the employee’s normal work schedule.
6. A statement agreeing to the service commitment of one month of employment for each $400.00 of tuition assistance received.

B. Application

1. A Tuition Assistance Request form must be completed and submitted by the employee for approval to the home department head or designee prior to beginning the class.

2. Approval is generally granted if home department funds are available and if the time in class can be accommodated in consideration of the work schedule. Denials may be appealed to the next higher authority within the employing department or college.

3. After approval by the home department head or designee, the Tuition Assistance Request form will be routed by the home department as follows to complete the approval process:

   a. To the Department of Human Resources Management for verification of eligibility criteria.

   b. To Enrollment Services, if enrolling in an MUSC course.

4. It is preferred that employees attend classes outside of their work schedule. A department head, or designee, may alter work schedules to accommodate the employee. An employee does not have a right to have an altered work schedule. A department head will consider workload demands prior to approving an altered schedule. In the event a work schedule is to be altered, an explanation on how the time will be made up must be indicated on the Tuition Assistance Request form.
C. Upon completion of the course(s), the employee’s department will forward to MUSC’s Payroll Office a completed Purchase Requisition (RQ) with the approved Tuition Assistance Form, grade report, and proof of payment. The account class 50129, Tuition Assistance for Employees, should be listed with the funding source on the RQ.

IV. SERVICE COMMITMENT

A. Employees who participate in the Tuition Assistance Program will agree to a service commitment with the University for a period of time equivalent to one month of full-time employment for each $400.00 of tuition assistance received (example: $2,400 assistance = 6 months work commitment). The service commitment is based on full-time employment. Therefore, service time for part-time employees will extend over the number of months needed to accomplish the equivalent service commitment. The service commitment begins on the first day of the pay period in which tuition assistance is paid.

B. Employees who receive tuition assistance must sign a promissory note upon receipt of funds. The promissory form is available at [www.musc.edu/hr/university/forms/promissory_note.pdf](http://www.musc.edu/hr/university/forms/promissory_note.pdf). The service commitment transfers with an employee who accepts another position within the University.

Employees, who are unable to complete the service commitment, must repay the University upon demand all remaining monies that are due.

C. The service commitment is not a contract of employment. Employees, who are providing a commitment of service for receiving tuition assistance, are employee’s at-will, as are other MUSC employees.

V. TAX REPORTING

MUSC does not have a qualified tuition reimbursement plan under IRC §127. Therefore, tuition reimbursements represent taxable fringe benefits. This means that these reimbursements are taxable income to the employee and is subject to Federal, State, Social Security and Medicare tax withholdings, but not subject to State retirement.

The net amount will be disbursed on a separate check with the employee’s next available regular pay check, using the supplemental wage withholding guidelines as provided by the Internal Revenue Service. Tuition assistance will be reported in the employee’s gross taxable wages on the W-2 form.
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