

# Educational Assistance for TBR System Employees : P-130

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## **Policy/Guideline Area**

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Personnel Guidelines

## **Applicable Divisions**

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TCATs, Community Colleges, System Office

## **Purpose**

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The purpose of this guideline is to establish the process and procedures regarding educational assistance for TBR System employees.

## **Definitions**

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- Institution shall refer to the Community College, College of Applied Technology, or the System Office as appropriate.
- Chief Executive shall refer to the President of the Institution, or Chancellor, as applicable.

## **Policy/Guideline**

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### I. Support for Educational Assistance

A. The Tennessee Board of Regents is committed to the need for the continued professional growth and development of employees.

1. Support for educational assistance of personnel and their dependents is an important vehicle for addressing that need.

2. The programs described in this guideline provide benefits to personnel at TBR institutions to further their formal education.
3. With the exception of the Fee Waiver (formerly referred to as PC-191) which is mandated by the State of Tennessee, the classes and programs for TBR employees and dependents are available subject to funds being budgeted and available within the institution.

4. The programs are:

- a. Fee Waiver for TBR/UT System Employees Program (formerly PC-191)
- b. Faculty and Staff Tuition Reimbursement Program
- c. Employee Audit/Non-Credit Program
- d. Faculty or Administrative/Professional Staff Grant-in-Aid Program

B. Campuses may develop and administer educational or professional development programs that are designed to advance the objectives of the institutions diversity plan.

C. Exceptions to the provisions of the programs for TBR employees can be made upon recommendation of the institution's chief executive and approval by the Chancellor.

D. For-credit coursework attempted through one of the programs in this guideline must be through an institution accredited by one of the Regional Accrediting Organizations recognized by the Council for Higher Education ([www.chea.org](http://www.chea.org)).

## II. Taxation of Educational Assistance Programs

A. A portion of undergraduate and graduate course tuition, paid by the Tennessee Board of Regents institutions and the University of Tennessee System for their employees may be eligible for exclusion from the employees' gross annual income, in accordance with Internal Revenue code (IRC). Employees should seek assistance from their personal tax consultants on this issue, however.

## III. Fee Waiver for TBR/UT System Employees Program

A. Full-time regular employees of the TBR and UT systems are eligible to enroll in one credit course per term at any state of Tennessee public postsecondary institution (TBR or UT), with fees waived for the employee.

B. Part-time regular and part-time temporary employees, including adjuncts, of community colleges and TN Colleges of Applied Technology (TCATs) are eligible to enroll in one credit course per term at the college in which they work, with fees waived for the employee.

- C. The waiver is limited to one class, not to exceed 4 credits or 120 clock hours. It may apply for partial payment of classes of more than 4 credit hours or 120 clock hours.
- D. The enrollment is limited to available space with the intent that tuition-paying students shall not be denied enrollment by a student using a fee waiver.
- E. If applicable, the fee waiver should be used before other forms of educational assistance that may be offered by the institution.

#### F. Eligibility

1. All full-time employees (faculty, administrators, and support staff) of an institution are eligible to participate.
2. Part-time regular and part-time temporary employees, including adjuncts, of community colleges and TN Colleges of Applied Technology (TCATs) are eligible to enroll in one credit course per term at the college in which they work, with fees waived for the employee.
3. The employment status of an employee on the published first day of classes for each term determines eligibility for participation in this program. Any change in employment status after the first day of classes shall not affect eligibility for that term or the amount of assistance received.

#### G. Fees Paid/Type Course Paid/Number of Hours

1. This waiver applies to one credit course, graduate or undergraduate, which includes maintenance fees, registration fees, tuition, debt service fees, technology access fees, online course fees, TN eCampus (formerly RODP/ROCC) fees, and service charges.
  - a. There is a limit of one course per term with a maximum limit of four (4) terms per year.
  - b. Term shall mean any period of time in which a student may receive a grade for the completion of a course.
  - c. Employees are responsible for special course fees, books and supplies, application fees, applied music fees, lab fees, off-campus facility fees, parking fees, traffic fines and similar fees.
  - d. Employees are not eligible for fee waivers at more than one institution per term.
2. This waiver applies to courses that are normally offered for-credit, although auditing a course is allowed.

- a. Employees must meet the regular academic rules and regulations of the institution offering the course.
  - b. This program does not apply to continuing education or other non-credit courses.
3. Fees will not be waived for programs for which part-time or course-by-course enrollment is prohibited as determined by the institutions, or where costs exceed regular for-credit courses.
- a. Examples include, but are not limited to, programs of law, medicine, dentistry, pharmacy, and veterinary medicine.

#### H. Payback Provisions

1. Payback provisions do not exist.

#### I. When the Participant May Attend

1. Supervisors/Department Heads who approve Fee Waiver applications should keep in mind that job performance is paramount and must receive priority.
2. Courses should be scheduled at times other than during regularly scheduled work hours unless the use of annual leave or an alternate work arrangement is documented and approved by the supervisor prior to enrolling in the course.

#### J. Accounting/Budgeting Provisions

1. An employee must complete the Fee Waiver section of the Request for Educational Assistance form (Exhibit 1) (System Office employees use DocuSign) and receive approval from their supervisor prior to registering for a course.
2. If the employee is attending the employer institution, the expenditure is charged to employee benefits.
  - a. If the employee is attending another institution, the institution attended charges the expenditure to scholarships and fellowships.
  - b. The employer institution does not recognize an expenditure when an employee attends another institution.
3. The University of Tennessee and the Tennessee Board of Regents do not exchange funds for employees taking courses between the systems.

#### IV. Faculty and Staff Tuition Reimbursement Program

- A. This program's general goal is to encourage faculty and staff members to develop their skills and knowledge through participation in educational programs and is intended to serve as a means of job-related career development.
- B. The program is designed to provide assistance for an employee who takes credit courses in a degree program while continuing work responsibilities.
- C. The program should be used in the employee's pursuit of a degree that is judged by the employer in its sole discretion to be beneficial to the institution.

#### 1. Eligibility

- a. Any regular part-time or full-time employee who has been continuously employed by the institution for at least six months, may, upon verification of service, be eligible to participate.

(1) Regular part-time employees may receive a pro rata portion of assistance based on percentage of employment.

(2) Employees with prior temporary service immediately preceding regular employment shall receive credit for such service if they qualify for leave accrual and longevity adjustments.

- b. TBR employees who retire with at least 10 years of state service maintain eligibility under this program.

#### 2. Fees Paid/Type Course Paid/Number of Hours

- a. This program is designed to provide maintenance or tuition-related fees for a maximum of six (6) credit hours per term, as term is defined by the employing institution, with a maximum of four (4) terms per year.
- b. An employee may enroll in more than one course during the summer as long as the summer terms in which the courses are to be taken do not overlap. Tuition-related fees may include maintenance fees, registration fees, tuition, debt service fees, technology access fees, online course fees, TN eCampus fees, service charges and incidental fees payable at the time of registration.
- c. Employees are responsible for required deposits, special course fees, books and supplies, application fees, applied music fees, lab fees, off-campus facility fees, parking fees, traffic fines and similar fees.

- d. Employees must meet the requirements for admission and the regular academic rules and regulations of the institution offering the course.

### 3. Payback Provisions

- a. Unless retired, the recipient shall be required, after completion of the course or courses, to be employed for not less than one (1) month of full-time employment for each month of the term of participation in the Staff Tuition Reimbursement Program.

(1) Early voluntary separation will, therefore require the employee to reimburse the institution for the remaining balance of this commitment.

- b. In order to receive future reimbursement, participants must satisfactorily complete all course requirements as defined by the academic program in which they enrolled. A grade of Incomplete at the conclusion of the grading period or a withdrawal is not considered as satisfactory completion. The employee must pay for and satisfactorily complete the same number of hours before again being eligible for this program. Exceptions will be made only in cases (1) where a course is failed for health reasons or (2) where another substantial reason is recognized by the attending institution's academic guidelines.

4. For employees taking courses at other than the home institution, reimbursement applications shall be conditionally approved and held by the office designated by the institution to process these requests until the employee requests reimbursement and documents satisfactory course completion. At that time, the employee will be reimbursed for the prior course(s) and subsequent applications may be conditionally approved.

5. At the institution's discretion, fees may be waived for classes taken at the home institution, but employees will be subject to the provisions of this guideline regarding service time after the class and satisfactory course completion. Successful completion of courses must be documented before being granted approval to take subsequent classes under this program.

### 6. When the Participant May Attend

- a. Courses should be scheduled at times other than during the regularly scheduled work hours unless the use of annual leave or an adjusted work schedule has been documented and approved by the supervisor prior to enrolling in the program.

### 7. Accounting/Budget Provisions

- a. Requests for approval to participate in the Reimbursement Program shall be submitted via the form which appears in (Exhibit 2) (System Office employees use DocuSign).

(1) If the employee is required to pay fees when due, fees may be paid in accordance with the provisions of Deferred Payment Plan Guideline B-070, provided a Deferred Payment Plan has been implemented at the institution the employee is attending.

- b. The employer institution shall account for the chargeback as an employee benefit to indicate the employer institution is paying the cost for the benefit of the employee. The charged institution shall remit the tuition fees to the institution providing instruction as maintenance income.

#### 8. Limits on Tuition Reimbursement Rates

- a. Requests for participants attending public institutions will be reimbursed at the current semester hour rate for that institution.
- b. For individuals who wish to attend other than a Tennessee public institution under this program, reimbursement will not exceed the highest current semester hour rate for a comparable program offered by a Tennessee public institution.
- c. Reimbursement for concentrated programs at public or private institutions will be limited to the prevailing graduate fee rate for a comparable program within a Tennessee public institution.

#### V. Employee Audit/Non-Credit Program

A. This program is designed to provide course or maintenance fees only for an employee who takes courses based on one of the following:

- 1. Audit;
- 2. Job-related non-credit basis;
- 3. Any wellness-related courses that are clearly designed to positively affect one's physical well-being as defined by the institution.

B. Such courses may be taken at the home institution or another Tennessee public institution while continuing work responsibilities at the home institution.

##### 1. Eligibility

- a. Any regular part-time or full-time employee who has been employed by the institution for at least six months may, upon verification of service, be eligible to participate.

(1) Employees with prior temporary service immediately preceding regular employment shall receive credit for such service if they qualify for leave accrual and longevity adjustments.

(2) Requests for approval to participate shall be submitted on the request form (Exhibit 1). Regular part-time employees may receive a pro rata portion of assistance based on percentage of employment.

- b. TBR employees who retire with at least 10 years of state service immediately preceding retirement maintain eligibility under this program.
- c. With the exception of retirees, as stated above, the employment status of an employee on the published first day of classes for each term determines eligibility for participation in this program. Any change in employment status after the first day of classes shall not affect eligibility for that term or the amount of assistance received.
- d. Retired state employees with 30 or more years of service are eligible to audit courses at state institutions of higher education without charge.

## 2. Fees Paid/Type Course Paid/Number of Hours

- a. This program is designated to pay maintenance or tuition-related fees for audit, job-related non-credit courses, or wellness courses to a maximum of six credit hours or two job-related non-credit or wellness courses per term.
- b. Tuition-related fees may include maintenance fees, registration fees, tuition, debt service fees, technology access fees, online course fees, TN eCampus fees, service charges and incidental fees payable at the time of registration.
- c. Job related courses designed to prepare an individual to sit for specific certification or licensure exams may be eligible for reimbursement under this program, subject to approval by the employing institution.

## 3. Payback Provisions

- a. Payback provisions do not exist.

## 4. When the Participant May Attend

- a. Supervisor/Department Heads who approve participation in this program should keep in mind that job performance is paramount and must receive priority.
- b. Courses should be scheduled at times other than during regularly scheduled work hours unless the use of annual leave or an adjusted work schedule has been documented and

approved by the supervisor prior to enrolling in the course.

- c. Course enrollment will be permitted on a "space available" basis. The enrollment is limited to available space with the intent that tuition-paying students shall not be denied enrollment by a student using the Employee Audit/Non-Credit Program.
- d. An employee may register only after the formal registration period ends as defined by the institution.

#### 5. Accounting/Budgeting

- a. Requests for TBR employees shall be submitted to Human Resources on a Request for Educational Assistance form at least two weeks prior to enrollment in the course or courses.

(1) State retirees shall submit forms developed by the Tennessee Higher Education Commission available at <https://www.tn.gov/thec/bureaus/legal-and-external-affairs/redirect-legal-and-external-affairs/fee-waiver-and-fee-discount-programs.html>

- b. The institution where the person is an employee shall account for the chargeback as an employee benefit to indicate the employer is paying the cost for the benefit of the employee.

(1) The charged institution shall remit the tuition fees to the institution providing instruction as maintenance income.

- c. Forms for state retirees shall be processed by the institution in the same manner as fee waivers for state employees.

#### 6. Where the Participant May Attend

- a. All such audit/non-credit courses must be accomplished at the institution where the person is/was employed or another Tennessee public institution.
- b. Employees requesting the program must meet the requirements for admission and are subject to institutional regulations and academic procedures.

#### VI. Faculty or Administrative/Professional Staff Grant-in-Aid (GIA) Program

- A. The grant-in-aid is intended to serve as a means of job related career development as well as individual professional development. GIA shall be available to eligible employees when the employing institution in its sole discretion determines that the proposed courses of study will

enhance the value of the employee to the home institution. This program is dependent upon the availability of funds at the home institution.

## 1. Eligibility

- a. Any regular full-time faculty member or administrative/professional staff member at a TBR institution who has been employed by the institution for two or more years may be eligible for receipt of a grant-in-aid award.
  - (1) Employees with temporary service immediately preceding regular employment shall receive credit for such service if they qualify for leave accrual and longevity adjustments.
  - (2) Requests for grant-in-aid shall be submitted on a TBR GIA Recommendation Form. (Exhibit 3)
- b. The grant-in-aid shall be awarded on the basis of demonstrated need for further academic development which will ultimately benefit the institution; written justification must be submitted to and approved by the chief executive of the institution.
- c. Grant-in-aid normally will be limited to employees working toward the doctorate, or other terminal degree.
  - (1) However, requests for aid to pursue degrees below the doctoral level in technical/professional disciplines, and for the training or retraining of administrative/professional staff may be considered.
- d. Grant recipients must be placed on an approved leave of absence and enroll as full-time students in credit courses, except where less than full-time status is needed to complete the program.
- e. No grant-in-aid shall be awarded for a period longer than twelve (12) months.
  - (1) In general, a full-time grant-in-aid will be awarded on a one-time basis.
  - (2) If the program objectives are not achieved by the end of the designated period, the institution may grant a leave of absence for a maximum of an additional twelve-month period.
  - (3) A second grant-in-aid may only be awarded after the recipient has fulfilled the return employment commitment of the first award.

f. The status of an employee on the published first day of classes for each term determines eligibility for participation in this program. Any change in status after the first day of classes shall not affect eligibility for that term or the amount of assistance received.

## 2. Fees Paid/Type Course Paid/Number of Hours

a. This program is designed to provide an individual with institutional funds for tuition or maintenance fees and/or living allowances in accordance with the following provisions:

(1) Reimbursement of tuition-related fees may not exceed actual maintenance fees or tuition. Tuition-related fees may include maintenance fees, tuition, debt service fees, online course fees, TN eCampus fees, service charges and incidental fees payable at the time of registration, but shall not include room, board, and supplies.

(2) Monthly living allowances may not exceed 50% of the grantee's monthly salary. Academic year salaries are to be divided by twelve to derive an equated monthly salary rate.

## 3. Payback Provisions

a. A contract form, (Exhibit 4), shall be executed between the institution and the recipient of the grant-in-aid stating the conditions under which the grant-in-aid is awarded. The conditions of a grant-in-aid shall comply with the following minimum requirements:

(1) The recipient shall be required to return and be employed by the institution for not less than three months of full-time employment for each month of grant-in-aid awarded. Repayment of time shall commence immediately after completion of the period of study or withdrawal from program. In exchange for reimbursement of allowable expenses, a participant will commit to work for the sponsoring institution or, if no appropriate employment is available, at one of the other Tennessee Board of Regents institutions or within the University of Tennessee system.

(2) Failure on the part of the recipient to remain employed for the period of time agreed upon in the contract shall result in a financial obligation to the institution based upon the terms of the contract. The contract, (Exhibit 4), specifies that if employment is voluntarily terminated prior to fulfillment of the employment obligation, the final paycheck and check representing the amount of accrued, but unused annual leave may be withheld as repayment of the financial obligation. If such amounts are insufficient to recoup the amount owed by the employee, the

institution has the option of pursuing one of two methods to achieve repayment as stated below:

(a) The amount or balance owed shall become an account receivable and the institution shall follow the procedure outlined in Guideline B-010, Accounts Receivable - Employee Receivables. If payment in full is not obtained, the debt shall be assigned to a collection agency; or

(b) The employee will be required to execute a promissory note acknowledging receipt of the grant-in-aid and containing repayment terms and conditions consistent with the grant-in-aid contract prior to the employee leaving the institution should they fail to fully complete the employment requirements of the contract.

(3) The institution may terminate the employee prior to the commencement of or during the employment service period provided herein. In the event of such termination by the institution, the employee shall be relieved of repayment of the Grant in Aid.

(4) Summer or short-term employment shall be considered part-time employment in cases where the employee holds an academic year appointment. No part-time employment shall be creditable toward the fulfillment of the contract.

#### 4. When the Participant May Attend

a. After approval by the chief executive, the institution may issue and execute the contract stating to the recipient the conditions under which the grant-in-aid is awarded, including when the participant may attend.

#### 5. Accounting/Budgeting Provisions

a. The number of grants-in-aid of each institution shall not exceed three percent (3%) of the number of full-time faculty and administrative/professional staff at the institution at the time the awards are requested. At institutions where the number of full-time faculty and administrative/professional staff totals less than one hundred (100), three (3) such grants may be awarded.

b. Requests for grants-in-aid shall be submitted using the form (Exhibit 3) to the chief executive for approval prior to the beginning of the semester. After approval, the institution may issue and execute the contract.





c. Complete materials supporting each grant-in-aid request shall be maintained by Human Resources. Also, each grant recipient shall be required to provide the official grade reports during and upon completion of the grant period. Continual participation is dependent on the recipient's satisfactory progress toward completion of a course of study.

#### 6. Where the Participant May Attend

- a. Participants may attend public and private institutions of higher education. Requests for participants attending Tennessee public institutions will be reimbursed at the current semester hour rate for that institution.
- b. For individuals who wish to attend other than a Tennessee public institution under this program, reimbursement will not exceed the highest current semester hour rate for a comparable program offered by a Tennessee public institution.
- c. Reimbursement for concentrated programs at public or private institutions will be limited to the prevailing graduate fee rate for a comparable program within a Tennessee public institution.

## Exhibits

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-  Exhibit 1 - Request for Educational Assistance(docx /17.88 KB)
-  Exhibit 2 - Request for Tuition Reimbursement(docx /19.18 KB)
-  Exhibit 3 - Grant-in-Aid Recommendation Form(docx /18.31 KB)
-  Exhibit 4 - Grant-in-Aid Contract Form(docx /55.51 KB)

## Sources

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### Authority

T.C.A. § 49-8-203

### History

TBR Presidents Meetings: May 12, 1992; August 10, 1993; May 10, 1994; August 9, 1994, August 8, 1995; February 6, 1996; May 14, 1996; August 13, 1996; August 5, 1997; February 17, 1998; November 3, 1999; May 21, 2001; November 6, 2002; November 5, 2003; November 8, 2006; November 5, 2007; February 17, 2009; May 19, 2009 Presidents Meeting; Presidents Meeting August 20, 2013: Revised at Presidents Meeting August 19, 2014; January 16, 2024, Ministerial Changes.

## **Related Policies**

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- Collection of Accounts Receivable
- Educational Assistance (State Employees & Dependents of State Employees and Teachers)
- Other Educational Assistance Programs
- Deferred Payment Plan
- Educational Assistance for Spouse & Dependents of TBR Employees

