



The university offers tuition assistance for eligible employees to complete training or courses, certificate programs, or degree programs at University of Western States, or at other institutions approved by the president or president's designee.

Tuition Waiver for UWS Courses, and Degree and Certificate Programs

Full-time benefits-eligible employees who wish to enroll in a UWS course, or degree or certificate program receive a waiver of tuition as described below. The student is liable for all applicable fees and non-tuition charges, including but not limited to enrollment fees, late fees, laboratory fees, student services fees, and/or parking fees. The following conditions must be met:

1. The employee applies to the program and meets all admission requirements and is accepted by the university to the course or program.
2. The employee is employed at .8 FTE or greater for 12 consecutive months prior to tuition waiver being granted.
3. The employee's supervisor approves any scheduling changes in advance. Course completion may not interfere with work assignments and work-related responsibilities.
4. The president or the president's designee provides final approval.
5. The employee completes courses with a final grade of B or higher for letter-graded courses or pass for pass/fail courses. If a final grade of B or higher is not attained, or the student fails or otherwise withdraws or drops the course, the tuition waiver benefit is suspended for one academic term.

Employee tuition waivers may be limited by course capacity or instructor availability, and eligibility for tuition waiver may be capped.

An employee who terminates employment with UWS for any reason ceases to receive the tuition waiver at the end of the term in which they terminate.

The Community Solution Affiliate Institution Waiver

Employees who work at least 30 hours per week (0.8 FTE), and employee's eligible dependents may elect to attend an institution within The Community Solution Education System at a discounted rate. Approval from the provost and the office of human resources is required. Employees must confirm tuition discount rates with the affiliate's admissions department and/or human resources department prior to taking advantage of the discount. Employees must apply on their own merit and pay for all applicable fees, books, and course materials.

Eligible full-time employee's spouses/partners and dependents from The Community Solution Education System's affiliate schools may receive 25% tuition reduction when enrolled in courses at University of Western States.



IRS Tuition Reimbursement and Taxation Reporting

UWS tuition waiver policy complies with the rules and regulations of section 127 of the IRS tax code. Waived tuition is not taxed under this IRS tax code unless the value (published tuition cost) of the tuition waived for the calendar year exceeds the IRS maximum limit. The IRS maximum limit changes periodically. The value of the waived tuition in excess of the IRS maximum limit is taxable to the employee. The employee is taxed on the entire tuition value waived for eligible dependents.

The value of the tuition waiver that exceeds the IRS maximum limit is applied to the employee's W-2 and reported as income to the IRS. The taxable amount is included in the employee's pay and divided over four (4) pay periods, starting four to six weeks after the end of the add/drop period of the academic term.

UWS does not provide personal information specific to employees' tax withholdings. An employee may consult a tax advisor for further information.

Related Policies:

Keywords: assistance, development, education, tuition, waiver