

Missouri Western State University
Tuition Reduction Program
Employment Policies
Approved: 06/27/2021

Missouri Western State University offers a tuition reduction program for qualified employees, their spouses and qualified dependents. Missouri Western believes that education is a powerful tool in today's society and is proud to offer this benefit to its employees.

MWSU's Tuition Reduction Program is offered in compliance with the Internal Revenue Service (IRS) Publication 970 entitled "Tax Benefits for Education." This benefit is non-taxable in accordance with IRS Publication 15-B entitled "Employer's Tax Guide to Fringe Benefits."

Tuition Reduction is offered to qualified employees and their spouse and qualified dependents in the amount equal to a 100% reduction of undergraduate in-state tuition at the main campus cost per credit hour and university fees. For spouses and qualified dependents of those same employees, the tuition reduction is only at the main campus cost per credit hour, or tuition for dual-credit courses. For clarification on courses not covered under this program, please see the "Courses Not Eligible for the Tuition Reduction Program" section below.

University fees are those fees that are assessed to all students, such as facilities access, instructional support, MAX Experience, SGA and yearbook. The most current list of university fees is available in the Business Office. Other fees associated with courses, programs or instruction, as well as books, are the responsibility of the student.

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Employees are encouraged to further their education in the area of their choice. Employees may schedule up to three credits of course work during regular working hours, with the approval of the immediate supervisor, provided the hours of work missed in a week are made up during the same work week. Other class attendance must be at hours other than the employee's regular working hours. Employees may attend classes during their normal lunch hour period, provided it does not interfere with normal work schedules, and their immediate supervisor approves such attendance.

Eligibility for receipt of the Tuition Reduction Program is subject to approval from the Department of Human Resources.

Eligibility Requirements

For purposes of MWSU's Tuition Reduction Program Policy and based on the guidelines from the above referenced IRS publications, the University has determined that the following individuals are eligible for participation in the Tuition Reduction Program:

Employees (100% Benefit):

- Current, full time benefit eligible employees.
- Benefit eligible employees who have formally retired from the University with at least fifteen (15) years of service.
- Benefit eligible employees that have become totally disabled (eligible for Long Term Disability) after fifteen (15) years of service.

Spouses/Qualified Dependents (100% Benefit):

For information purposes, the rules for claiming an individual as a dependent can be found in IRS Publication 501 at www.irs.gov.

The spouse/dependent must be a “qualified” spouse/dependent on the first day of classes for that semester/session in order to qualify for this benefit.

- *Spouse*
 - A qualified spouse is an individual who is married to the employee.
- *Widow*
 - A widow or widower of a former benefit eligible employee who formally retired from the University with at least fifteen (15) years of service. The widow or widower will become ineligible if they remarry.
 - A widow or widower of a former benefit eligible employee who become totally disabled (eligible for Long Term Disability) after fifteen (15) years of service. The widow or widower will become ineligible if they remarry.
 - A widow or widower of a former benefit eligible employee who died having accrued fifteen (15) years of service. The widow or widower will become ineligible if they remarry.
- *Dependent child (or step-child)*
 - 24 years of age or younger, and
 - Claimed as a dependent on the employee’s most recent tax return, as appropriate for the given semester/session. If in question, the appropriate tax year should be confirmed with Human Resources.
- *Dependent child (or step-child) of Divorced Parents*
 - For purposes of the Tuition Reduction Program, in accordance with IRS Publication 970, a dependent child of divorced parents, if one or both is an employee of the institution, is treated as the dependent of both parents. Therefore, the dependent may participate regardless of which parent declares the child as a dependent for income tax purposes.

Statute of Limitations

In the event of a retirement, disability or death, the spouse and/or dependent child of the former employee has ten (10) years from the last date of employment to utilize the Tuition Reduction Program.

Part-Time Employees

The Tuition Reduction Program is also available to part-time, benefit eligible employees. Part-time, benefit eligible employees are eligible to take up to three (3) credit hours per semester/session under the Tuition Reduction Program, which will be covered at 100% of the cost of undergraduate tuition at the main campus cost per credit hour and university fees. All other semester/session credit hours will be charged at the normal tuition rates. The class must be taken outside of their regular scheduled work hours.

Children and spouses of part-time, benefit eligible employees are not eligible for participation in the Tuition Reduction Program.

Application Requirements/Verification

All degree-seeking spouses and/or dependents applying for the Tuition Reduction Program may also complete the Free Application for Federal Student Aid (FAFSA) for the current school year which may provide them with the funds to cover additional education related costs.

A state or federally issued form of identification (i.e. driver's license, visa, residential alien, etc.) will be required with each application to verify participant's eligibility. All applications for the Tuition Reduction Program are subject to verification. If your application is selected for verification, you may be asked to provide further information or supporting documentation (i.e. tax returns or other proof of dependent status).

Falsification of the information provided on the application or verification documents, or failure to provide verification documentation, may subject the employee to disciplinary action up to and including termination.

Participation Guidelines

Deadline for Application

Participants wanting to utilize the Tuition Reduction Program must submit completed applications to Human Resources by the last day of the add/drop period for the applicable semester/session. Any applications received after this date will not be accepted. Completed applications for dual credit students must be received by Human Resources by November 1 and/or April 1 for the given semester.

Employee Course Work Limit

Employees desiring to take courses during scheduled work hours are required to have their immediate supervisor's approval. Supervisors are to use discretion in approving course work above three (3) credit hours.

Hours of work missed in a week are to be made up during the same workweek or covered through accrued time, excluding sick leave.

Auditing a Course

The Tuition Reduction Program covers participants electing to audit a course. All tuition reduction recipients, except for current non-degree seeking, full-time benefit eligible employees, must make an audit designation in the Registrar's Office by the last day of the add/drop period for the particular course (refer to the Registrar's Office website for add/drop dates). Courses that are changed from credit to audit after this date will not be covered and the student will have the tuition reduction amount and university fees (if applicable), applied back to their account. Payment arrangements must be made with the Business Office. Current non-degree seeking full-time benefit eligible employees may make an audit designation in the Registrar's Office through the last day of the withdrawal period for the particular course (refer to the Registrar's Office website for withdrawal dates).

Tuition Reduction Amount Limit

The Tuition Reduction Program when combined with the total of Missouri Western and Foundation scholarships may not exceed the recipient's actual charges for tuition and related fees, course-related fees, admissions fees, campus housing and meal plan costs. No portion of Missouri Western and Foundation scholarship funds may be disbursed to the recipient in the form of cash or a "credit balance" check. Scholarships specifically allocated for the payment of book costs will be exempt from this policy. A student with documentable circumstances beyond his or her control or personal choice will have the option to appeal this rule through the Office of Financial Aid.

Employee Separation

If the employee separates from the University by the last day of the add/drop period of the semester/session, the University will cancel the student's participation in the Tuition Reduction Program.

If the employee separates during the term, the student will be responsible for the pro-rated tuition reduction.

Courses Not Eligible for the Tuition Reduction Program

The Tuition Reduction Program covers undergraduate tuition at the main campus cost per credit hour only. Employees will also receive the benefit of the reduction of the University fees.

Some courses offered by MWSU may not be eligible for the Tuition Reduction Program. For example, Study Away courses, Southern Institute of Forensic Science courses and Applied Music courses as defined in the Undergraduate Catalog are not eligible for tuition reduction. Human Resources Department will verify the eligibility of all courses submitted for the Tuition Reduction Program.

Graduate Tuition Reduction Program

Employees are encouraged to further their education in the area of their choice. Employees may schedule up to three credits of course work during regular working hours, with the approval of the immediate supervisor, provided the hours of work missed in a week are made up during the same work week. Other class attendance must be at hours other than the employee's regular working hours. Employees may attend classes during their normal lunch hour period, provided it does not interfere with normal work schedules, and their immediate supervisor approves such attendance.

Tuition Reduction is offered to qualified benefit eligible employees who have been accepted into the MWSU Graduate School as a degree seeking student in a specific graduate degree or certificate program.

Tuition Reduction is offered in the amount equal to a 50% reduction of graduate tuition at the cost per credit hour and university fees. Employee participation may be capped based on available resources and program capacity. For eligibility and procedures, see the Eligibility Requirements and Participation Guidelines section of the undergraduate Tuition Reduction Program section. Spouses and dependents are not eligible for graduate tuition reduction.

All graduate courses required for completion of a Masters level degree or graduate certification program are covered by this program. Courses not required in the Program of Study for completion of the graduate degree or certificates are not eligible for tuition reduction.

Tuition reduction for graduate course work may be considered taxable income based on IRS regulations.

Auditing is not allowed for graduate courses.

Any employee who is on academic probation (overall graduate GPA less than 3.0) is not eligible for tuition reduction. Continuous enrollment in a graduate degree or certificate program is required to participate in the Graduate Tuition Reduction Program.