UPP 4-09: TUITION BENEFIT PROGRAMS

- Policy section: Human Resources
- Effective date: May 11, 2021
- Replaces policy: UPP 4-09, issued Aug. 16, 2019
- Direct inquiries to: Department of Human Resources at (414) 288-7305 or humanresources@marquette.edu

Why Do We Have This Policy?
Marquette University offers its employees and retirees certain tuition benefits as part of the university’s overall total rewards program. These tuition benefits are intended to foster, promote and stress the value of higher education and personal/professional growth and development. By making available a Marquette education to employees, spouses and dependent children, Marquette seeks to promote and uphold the mission of the university.

What Is the Policy?
Marquette offers certain tuition benefits as follows:

- Eligible faculty and staff may access the tuition benefit effective at the beginning of the next academic term following their hire date at Marquette University.
- Certain university programs, such as the Executive MBA program and online degree programs, are not eligible for this benefit.
- Student Graduate Assistants and student employees, including but not limited to Teaching and Research Assistants, are not eligible for this benefit.
- Courses may be taken in either undergraduate or graduate level and are subject to all terms, limitations and conditions of the Tuition Benefit UPP for tax purposes, etc.

Faculty, Staff, Spouses and Retirees
I. Overview
Tuition shall be waived, excluding fees, for the eligible faculty, staff and retirees who enroll for on-campus study at Marquette and who meet all eligibility requirements.

Each student is required to meet the usual academic and other requirements for admission to, and retention by, the university and their college or school.

Certain university programs, such as the Executive MBA program and online degree programs, are not eligible for this benefit. Questions regarding the eligibility of specific programs should be directed to the Office of the Provost. In the event of questions or applicability of the benefit to a specific program, the final authority rests with the Vice President for Human Resources who may consult with the Provost.

Occasionally, full-time employees also will become full-time students. Credit hours taken over the semester/term limit are at the employee’s expense. Full-time employees who become full-time students will be considered full-time employees for the purpose of taxes and benefits.

Employees who are also dependents of other faculty/staff members will receive the employee tuition benefit, not the dependent tuition benefit.

II. Faculty
Full-time faculty who have a full academic/calendar year contract may take up to seven (7) credit hours per semester, up to eight (8) credit hours per summer, and up to four (4) for J session at Marquette on a free tuition basis. The credit hours may be taken in either graduate or undergraduate courses, or any combination thereof.
Part-time faculty members who instruct a minimum of three (3) credit hours and up to nine (9) per semester or School of Dentistry faculty who work 1,000 hours or more per year, and have at least a full academic/calendar year contract, are eligible for the employee-only tuition benefit up to the number of credit hours taught during the semester in which they are requesting remission, and up to a maximum of seven (7) credit hours per semester, up to eight (8) credit hours per summer, and up to four (4) for J session at Marquette on a free tuition basis. For example, a three-credit course taught in spring would earn three credit hours of tuition remission for that semester. If credits are taught during the summer or J session (i.e., faculty member has a summer or J session contract), tuition benefit eligibility would be up to the number of credits taught during that time.

Full-time ROTC instructors are eligible for the employee-only tuition benefit. Part-time ROTC instructors are eligible for the employee-only tuition benefit equal to the number of credit hours taught during the semester in which they are requesting remission.

III. Staff

Full-time staff may take up to seven (7) credit hours per semester, up to eight (8) credit hours per summer, and up to four (4) credit hours for J session on a free tuition basis. The credit hours may be taken in either graduate or undergraduate courses, or any combination thereof.

Part-time regular staff (those who are scheduled for and work at least 20 hours per week on a regular, non-temporary basis) are eligible for the employee-only tuition benefit on a prorated basis.

Regular part-time staff may take up to four (4) credits per semester, up to eight (8) credits per summer, and up to four (4) for J session on a tuition free basis.

Supervisors may authorize changes in employees’ work schedules to accommodate attendance at classes, but employees are expected to schedule such classes outside of their normal work schedule.

IV. Spouses

Spouses of full-time faculty or full-time staff may take up to seven (7) credit hours per semester, up to eight (8) credit hours per summer, and up to four (4) credits hours for J session on a free tuition basis. Spouses will become eligible for the tuition benefit at the beginning of the next academic term following their eligible spouses’ hire date at Marquette University.

V. Retirees

Faculty and staff who are retired (meet the definition of “retiree” per the Marquette UPP 4-18), from Marquette University are granted the same tuition benefits which they would have been eligible for as active employees provided they had been with the university for at least five continuous years immediately prior to their retirement.

VI. Law and Dentistry Courses for Employees, Spouses and Retirees

Only full-time faculty and staff (and their spouses) appointed prior to November 1, 1980, are eligible for full-time Law School and Dentistry tuition benefit. The controlling appointment date to determine eligibility for full-time Law School and Dentistry tuition benefit for a faculty member who left employment of Marquette University and returned for a later appointment is the most recent appointment date.

Effective January 2001, full-time faculty and staff, and spouses of full-time faculty and staff, became eligible for tuition remission in the program in Part-time Legal Education. Eligible employees/spouses may take seven (7) credit hours per semester, up to eight (8) credit hours per summer, and up to four (4) credits in J session. Eligible employees and/or spouses must meet all established admission requirements and satisfy all program requirements in order to qualify for this benefit. Entry into the program in Part-time Legal Education for eligible employees and/or spouses commences in the fall semester of each academic year.

Eligibility for full-time Law and Dentistry courses will continue in cases of retirement or disability of full-time faculty and staff appointed prior to November 1, 1980. Eligibility of spouses of retirees for full-time Law and Dentistry courses will continue in cases of death of the full-time faculty and staff appointed prior to November 1, 1980.

VII. Rehired Employees

If an employee is rehired and previously was eligible for tuition remission benefits as stated in this tuition benefit policy, that employee will be immediately eligible for the tuition benefit (commensurate with the benefit level allowed for their current employment status) provided the
employee meets all other tuition benefit policy requirements. All requests for a prior employment length of service acknowledgment must be forwarded to the Department of Human Resources for review. Requests must be in writing and accompanied by appropriate employment verification. Non-FMLA leave periods may be deducted when calculating five years of service.

VIII. Applying for the Tuition Benefit

To take advantage of the tuition benefit program for employee or spouse, an eligible staff or faculty member must complete applicable forms at Marquette Central or any other university office as necessary for enrollment and to verify their benefit eligibility. Fees other than tuition connected with a credit or noncredit course, including all lab fees, must be paid by the individual. If an employee who was previously eligible for the tuition benefit ceases to be eligible during a semester, summer or J session, that employee may be responsible for up to the full tuition payment for themselves/their spouse for that term.

IX. Advanced/Select Program Tuition Benefit

When it is determined by the senior management of the university to be beneficial to an employee’s department/college and to the university, full-time faculty and staff may be allowed to enroll in certain graduate, advanced or select programs beyond those included and offered at Marquette University. Requests for consideration under this provision should be initiated by senior management of the university, and all such requests must be reviewed and approved by the area vice provost/vice president/dean, the VP of HR and the Chief Operating Officer or Provost.

For any such arrangements pertaining to advanced/select program tuition benefits between Marquette and an individual employee, all terms and conditions of the agreement shall be memorialized in written contract form. This contract must be reviewed and approved by Marquette’s General Counsel and formally approved by the employee’s vice provost/vice president/dean, as well as by the VP of HR and the Chief Operating Officer or Provost.

Dependent Children Program

I. Overview

Tuition shall be waived, excluding fees, for the eligible dependent children of university faculty and staff who enroll for on-campus study at Marquette and who meet all eligibility requirements. Each student is required to meet the usual academic and other requirements for admission to, and retention by, the university and their college or school.

Eligible dependent children must be enrolled in one of the university’s undergraduate, graduate or professional schools (eligibility for professional schools is limited) or in a recognized degree credit program. Certain university programs, such as the Executive MBA program and online degree programs, are not eligible for this benefit.

This benefit for eligible dependent children is strictly intended for the completion of one undergraduate degree, one graduate certificate or one master’s degree, and one post-master’s degree only, with the understanding that for any or all three degrees, all other eligibility requirements of this policy are met. This does not preclude an eligible dependent from earning a graduate certificate as a result of completing requirements for a tuition benefit-eligible master’s degree.

Before a tuition waiver is granted, any amounts available under all other tuition scholarship, financial aid and grant programs, including the Wisconsin Grant Program, must be applied for through Marquette’s Office of Student Financial Aid.

The dependent tuition benefit program applies to a limited number of study abroad programs. Spaces are limited and are allocated on a competitive basis. An up-to-date list of eligible study abroad programs and procedures for applying for available spots is available from the Office of International Education (OIE). Participants in eligible study abroad programs under the dependent tuition benefit program are required to pay any non-tuition-related program fees.

II. Eligibility

Dependent children of full-time active faculty and staff members employed by the university prior to or on September 1, 1985 are eligible immediately.

If employed by Marquette University on or after September 2, 1985, full time faculty and staff must complete five consecutive years as full-time employees of the university immediately preceding the enrollment of the eligible child at the university to be eligible for this benefit. Non-FMLA leave
periods may be deducted when calculating five years of service. If the five-year requirement is met during an academic semester or summer session, the dependent child will not become eligible for the tuition benefit until the beginning of the next academic term.

Children whose parent(s) are former full-time faculty or staff members who are deceased, retired or disabled (those receiving the university’s long term disability benefit) and who were full-time employees of the university for at least five continuous years immediately prior to their death, retirement or disability, are eligible for the tuition benefit. Non-FMLA leave periods may be deducted when calculating five years of service. Disability means such disability as is defined in and currently covered under Marquette University’s Long-Term Disability benefit.

There shall be no dependent children eligibility waiting period for new employees with comparable vested tuition remission rights at another institution of higher education. It will be the responsibility of the new employee to provide to the Department of Human Resources written verification from the appropriate office of their former institution attesting to the individual’s vested tuition remission rights at that institution and details of the program. The Marquette tuition benefit will not continue the former institution’s coverage of the dependent student’s specific college or university education.

If an employee is rehired and previously was eligible for dependent tuition benefits as stated in this tuition benefit policy, that employee will be immediately eligible for the dependent tuition benefit (commensurate with their current position) provided the employee meets all the other tuition benefit policy requirements. All requests for a prior employment service acknowledgment must be forwarded to the Department of Human Resources for review. Requests must be in writing and accompanied by appropriate employment verification.

III. Eligible Dependents

To be eligible for this benefit, dependent children must begin their degree program before the semester in which they reach 22 years of age. The student’s eligibility for tuition remission terminates at the end of the semester in which they turn age 22, unless the student, when reaching that age, is enrolled in a course of full-time study leading to a degree at Marquette or at another accredited college or university, in which case the eligibility continues only so long as such full-time enrollment is continuously maintained.

A student graduated or transferring from an undergraduate school or college who goes directly on to a full-time degree program in the Graduate School (not including: Executive MBA, online degree program, or other excluded programs as previously stated) in the next eligible semester or fall term following graduation or transfer, shall qualify as a continuous enrollee. For example, a student completing their undergraduate degree in December will be considered a continuous enrollee if their graduate program begins in the following fall semester.

A student who goes directly into active military service on a full-time non-career basis from high school, an undergraduate, graduate or professional program will be considered a continuous enrollee if they resume full-time study the first available semester following discharge from active, full-time military service, even if the student reaches age 22 while on such active, full-time military service. In all cases, however, the dependent child must meet the definition of legal dependent and must be declared by the employee parent as such by the IRS on the employee’s federal/state tax returns at the time when they begin or resume full-time study.

A married child is eligible provided all the requirements of an eligible dependent as outlined in this policy are met.

Eligible dependents per this program are restricted to either natural or legally adopted children of faculty and staff, provided such natural or legally adopted child is substantially dependent in fact upon the eligible employee parent or his or her spouse for the expenses of the child’s college education and declared as a recognized legal dependent child for IRS purposes on the employee’s federal/state tax returns when they begin study. Certain divorce decrees that alternate IRS dependency status may be taken into account for eligibility. Please contact Human Resources for consideration of these situations.

Eligible students may include stepchildren not legally adopted by eligible faculty and staff who are dependent on the employee and recognized as such by the IRS on the employee’s federal/state tax returns when they begin study. In all cases where an employee wishes to have the dependent children program apply to a stepchild, the employee must submit federal/state tax returns to the Department of Human Resources. Additional documentation and verification may be required.
Dependent children eligible under the Tuition Benefit Program must first complete the FAFSA application through the Office of Student Financial Aid. The amount of tuition to be waived by the university will be calculated by the Office of Student Financial Aid by deducting tuition grant awards for which the student would qualify from the tuition benefit. The difference, thus calculated, will be the tuition waived by Marquette University.

IV. Program Requirements

A. Continuous Attendance

To be eligible for the tuition benefit program under this section, a student must be degree-seeking and enrolled for on-campus study on a full-time, continuous basis. Students who drop below full-time status during the semester may lose eligibility for the benefit.

Clinicals, student teaching, internships and/or co-ops required as part of a student’s degree program will maintain the student’s continuity of enrollment.

Exceptions to the full-time, continual attendance requirement will be considered by Human Resources in cases when a student submits documentation recommending attendance on a part-time basis or interruption of their education, for up to two semesters. Such students will not lose their eligibility with verified documentation from 1) their dean’s office with supporting documentation from the applicable academic support unit advising them; or 2) a medical provider.

B. Covered Programs

The benefits of this program are available for on-campus study in any curriculum in summer and J session at Marquette University, provided the summer and J session courses are degree-credit courses applied towards the eligible student’s degree program.

The tuition benefit for dependents does not apply to certain university programs, such as the Executive MBA program and online degree programs. Questions regarding the eligibility of specific programs should be directed to the Office of the Provost. In the event of questions or applicability of the benefit to a specific program, the final authority rests with the Vice President for Human Resources who may consult with the Provost.

The Tuition Benefit Program under this section is only available to students enrolled in the Law School or School of Dentistry if they are children of faculty and/or staff who were appointed on or before November 1, 1980. The controlling appointment date to determine eligibility for Law School and Dentistry tuition remission, for a faculty or staff member who left employment of Marquette University and returned for a later appointment, is the most recent appointment date.

The Faculty and Staff Children Exchange (FACHEX) and Tuition Exchange (TEP) programs permit the children of full-time university faculty and staff who are eligible for dependent tuition benefits as described in this policy to apply for undergraduate tuition remission at another participating college or university. FACHEX applies specifically to participating Jesuit universities, while TEP applies to approximately 700 member institutions. Application to participate is to be made through the Office of the Provost. Marquette dependents enrolled under FACHEX or TEP at another institution may take summer or J session classes at Marquette.

Taxes

Tax laws change significantly from time to time. The information below is believed accurate as of July 2020 but should not be relied upon as definitive tax or legal advice. Personal circumstances can lead to substantial differences in tax treatment. Employees should consult their personal tax advisor and IRS Publications in evaluating their personal tax situations.

Tuition benefits associated with undergraduate courses and extended to university employees, their spouses, their dependent children and qualified retirees, are covered under Section 117 of the tax code and generally are not taxable.

Tuition benefits associated with graduate and professional courses:

1. Are taxable for benefits extended to spouses and dependent children of university employees, as well as qualified retirees, both before and after January 1, 2002 (in compliance with Sections 117 and 127 of the tax code).
2. Are not taxable to a maximum annual exclusion of $5,250 for benefits extended to current university employees only, for courses beginning on or after January 1, 2002 (in compliance with a change in Section 127 of the tax code).

In instances where tuition benefits are taxable to immediate university employees, the names of employees receiving such benefits, along with dollar amounts received, will be submitted to the Comptroller’s Office at the beginning of each semester. Withholding on these taxable benefits will be taken from payroll checks on a pro-rata basis throughout the semester.

The Internal Revenue Service provides taxpayers guidance for “Tax Benefits for Education” matters, governed by Section 117 and 127 of the tax code, in its Publication 970.

Policy Rights

The university reserves the sole and exclusive right: (a) to resolve any questions of interpretation or construction that may arise under this program, and (b) to waive, terminate, modify or change, at its complete discretion, any provision of this program from year to year, after general administrative notice. Employees should consult their personal tax advisor and IRS Publications in evaluating their personal tax situations related to the receipt and value of the tuition remission benefit.

How Do I Implement This Policy?

Eligibility verification will be coordinated through the Department of Human Resources before official approval of the tuition benefit is granted.

Requests for exceptions to the university’s policy on tuition will be reviewed and responded to in a timely and thorough manner. All such requests must be in writing and must be forwarded to the Vice President for Human Resources.

The Vice President for Human Resources, except in cases of academic eligibility issues where it shall be the responsibility of the Office of the Provost, will approve or deny the exception request—considering governing policy, past practice, precedent and possible financial impact on the university. In the approval/denial process, the Vice President for Human Resources may elect to review and seek counsel from any or all of the following: President, Provost, Senior Vice President and the employee’s supervisor.

The decision of the Vice President for Human Resources will be considered final. However, if the employee feels they have been denied due process, they may appeal the decision. Such appeal must be in writing and directed to the Chief Operating Officer who will review the process and issue a finding in a timely manner.

Additional Resources and Forms

- Part-Time Faculty Remission Information Form
- Part-Time Employee Remission Information Form
- Spousal Remission Information Form