

## University Policy 3114: Tuition Benefits

**Category:** Human Resources

**Subcategory:** Benefits

**Covered Individuals:** Benefit-Eligible Employees

**Responsible Executive:** Executive Vice President & Chief Operating Officer

**Policy Custodian:** Office of Human Resources, Sr. Associate Vice President for Human Resources

**Last Revised:** 2/6/2026

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### 3114.1 PURPOSE AND SCOPE

Utah State University (USU) encourages all individuals associated with USU to continue their educational development. To assist in that regard, USU provides tuition benefits. Tuition benefits have unique eligibility and participation requirements.

### 3114.2 POLICY

This policy establishes the eligibility for defined participants to receive reduced undergraduate, graduate, and differential tuition at USU. It outlines the requirements for approval for the benefit, the tax implications for the individual(s), and any limits that may apply.

#### 2.1 Eligibility

Employees must be benefit eligible and complete three (3) months of employment before they or their eligible spouse (excludes domestic partner) or dependent children are eligible for benefits under this policy. The three (3) months of employment must be completed on or before the first day of classes for the applicable semester. Dependent children must be under the age of 26 and single on the first day of classes for the applicable semester. Eligible participants will receive 50% tuition remission.

USU-Eastern employees with a service hire date prior to July 1, 2010 are grandfathered into the 100% tuition waiver program previously offered by the College of Eastern Utah. This applies only to classes offered as part of the USU-Eastern program. For those same grandfathered employees, classes taken through any other USU program will qualify for 50% tuition remission as stated in this policy.

Employees on sabbatical or other approved leave with pay, their spouses, and their dependent children, are eligible for tuition benefits described in this policy.

Retirees, their spouses, and their dependent children are eligible when the retiree meets the minimum definition of Retirement Status as stated in USU [Policy 3112: Retirement Plans and Retirement Benefits](#).

Spouses and dependent children of deceased university employees who were eligible when the employee died will continue to be eligible subject to the provisions of this policy.

Employees on leave without pay (LWOP) for more than six (6) months are not eligible for the benefits

described in this policy. Spouses and dependent children of employees on LWOP are also ineligible for tuition benefits.

This benefit does not apply to courses taken in the College of Veterinary Medicine.

## 2.2 Approval

Active employees must receive approval from their supervisor to take courses under this benefit. Courses approved to be taken during scheduled working time may not interfere with the operation of the employee's department nor the employee's performance. Employees should work with their supervisor to coordinate work and course schedules and make up missed work time during the same week in which it is missed for class attendance.

## 2.3 Admissions Provisions

To participate in tuition benefits, the student must be accepted for admission to USU using the regular admission guidelines.

Active employees must complete the [Application for Tuition Remission and Student Fees Waiver](#). Eligible participants without system access should return the applicable paper form(s) directly to the Office of Human Resources.

## 2.4 Student Fees

Student fees are charged to all students as listed on the [USU Tuition and Fee schedule](#). Dependent children taking university courses must pay all student fees in full.

Employees, retirees, and spouses approved for tuition remission may elect to waive some or all of their student body fees. If the student fees are waived, the services associated with them are no longer available to the student. If the services associated with the fees are wanted, the individual service fees will be charged to the student's account and must be paid in full.

## 2.5 Credit Limitations

Eligible employees may register for a maximum of six (6) credit hours per semester for courses taken during their scheduled work time. This limit applies to the combination of courses taken for credit and/or audit.

## 2.6 Financial Limitations

The employee tuition remission is a benefit of employment. This benefit is not reduced when a student receives tuition waivers, except that combined tuition remission and waivers cannot exceed 100% of tuition charges for a given term. For the purposes of this policy, a waiver is any funding that is restricted to the payment of tuition.

## 2.7 Auditing a Course

To audit a course, an individual must first obtain permission from the instructor. The following individuals are eligible to audit university courses without tuition or mandatory student fees:

- Benefit-eligible employees and their spouses.
- USU retirees (see [USU Policy 3112: Retirement Plans and Retirement Benefits](#)) and their spouses.
- Spouses of deceased USU employees who were eligible for this benefit when the employee died.

## 2.8 Termination While Enrolled in Courses

When employment ends, the employee, spouse, or dependent child, who is in the process of taking a university course using this benefit, will be allowed to complete that course.

## 2.9 Taxation

Certain educational benefits received by employees, their spouses, and dependent children may be taxable under current IRS rules. If the IRS rules determine that all or a portion of these benefits are taxable, the university will add the value of the benefit received to the employee's income and will withhold appropriate taxes for the amount of the benefit.

Retirees and deceased employee dependents will receive appropriate IRS documents reflecting the taxable benefit received.

## 3114.3 RESPONSIBILITIES

### 3.1 Supervisors

Review and approve or deny employee requests for tuition remission and/or requests to take classes during work time while considering the department's needs.

### 3.2 Office of Human Resources

Administer this policy for eligible employees and retirees—their spouses, and dependent children; and for the spouses and dependent children of deceased employees. Assist department heads and supervisors in administering this policy.

### 3.3 Office of the Registrar

Assist the Office of Human Resources in determining eligibility for tuition remission.

### 3.4 Employees

Coordinate course times with supervisor(s) if taking courses during regular working time to reduce interference with the operation of the department. All employees must follow the normal registration procedures.

Responsible for applicable taxes.

## 3114.4 REFERENCES

- [IRC Section 127](#) (Educational Assistance Programs)
- [IRC Section 117\(d\)](#) (Qualified Tuition Reduction Programs)
- [USHE R824](#) Tuition Remissions Benefits

## 3114.5 RELATED USU POLICIES

- [USU Policy 3112: Retirement Plans and Retirement Benefits](#)

## 3114.6 DEFINITIONS

## 6.1 Dependent Children

Children, under the age of 26, by birth, legal adoption, placed for adoption, or legal (court-appointed) guardianship granting full guardianship rights who are a disabled dependent due to a physical or mental impairment.

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**Information below is not included as part of the contents of the official policy.** It is provided only as a convenience for readers/users and may be changed at any time by persons authorized by the president.

## RESOURCES

### Procedures

- N/A

### Guidance

- N/A

### Related Forms and Tools

- [Application for Tuition Reduction and Student Fees Waiver Form](#)

### Contacts

- N/A

## POLICY HISTORY

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