
TUITION SUPPORT PROGRAM

SDSU Research Foundation (SDSURF) offers a Tuition Support Program to:

- Increase career growth opportunities
- Enhance performance in the current assignment
- Encourage personal and professional development

Regular benefit eligible employees of SDSURF are eligible for the program provided that:

- The employee has been employed at SDSURF in an eligible status for at least 6 consecutive months at the time of enrollment
- The employee remains in an eligible status throughout the period of the class
- The employee has and maintains overall satisfactory job performance ratings
- The class is taken for credit and the employee successfully completes the course (a grade of "B" or better for graduate level courses, and a grade of "C" or better for all other courses)
- The employee submits documentation to demonstrate successful completion of the course

Tuition support under this program is:

- Paid by the organizational unit (project, department, etc.) to which the employee belongs
- Paid as a reimbursement and may be considered taxable income.

Criteria for Courses

To qualify for tuition support, the course must be job-related or related to career opportunities within SDSURF. A course qualifies if it meets any of the following requirements:

- Is taken to complete the requirements for a high school diploma
- Is a basic course in reading, writing or mathematics
- Will contribute toward enhanced performance in the employee's present position
- Will help the employee qualify for consideration for a higher level position at SDSURF to which the employee may reasonably aspire and for which there is probable opportunity for advancement
- Is a required or elective course taken to complete the requirements for an associate degree, bachelor's degree, or master's degree

Courses must be taken from an accredited educational institution, including those approved under government education and training programs, such as those under the Veterans Administration Program. The courses may be taken at a physical educational institution or as online/distance learning so long as the qualifying criteria for the course are met.

Workshops, seminars, exercise/wellness programs, management development programs, examinations for admission to degree programs, and refresher courses to take examinations (e.g., C.P.A. certification) and professional certifications (e.g., CGP, CGW, SHRM) are not eligible for reimbursement under this policy. Support for these educational opportunities may be available through departmental resources dedicated to professional development.

Courses in graduate level professional programs such as Law, Medicine, and Dentistry, as well as courses in degree programs beyond the master's level are specifically excluded from this program.

Amount of Support

The amount of tuition support is calculated based on basic tuition cost only. Related course fees, books, transportation, parking and other expenses are not covered under this program. Tuition support is calculated using the current CSU in-state basic tuition rate.

The decision to approve tuition support with or without a work schedule accommodation is discretionary based on the supervisor's assessment in consultation with Human Resources of the potential positive impact for the employee and department/SDSURF.

SDSURF benefit eligible employees are eligible for tuition support up to the value of 100% of the cost of CSU in-state basic tuition for up to 6 credit hours per semester, or 18 credits per year academic year (Fall, Spring, Summer).

Funding for tuition support is paid solely by the organizational unit (project, department, etc.) to which the employee belongs. Employees should discuss their educational plans and the availability of funding with their supervisor prior to submitting a request for tuition support.

The Internal Revenue Code (IRC) requires reporting and withholding of income and FICA taxes for tuition support whenever those payments exceed \$5,250.00 annually for each employee. Tuition support reimbursements exceeding \$5,250.00 in a calendar year will be considered taxable income and will be reported to the Internal Revenue Service. Federal, state, and FICA taxes will be withheld on any amount in excess of \$5,250.00.

Work Schedule Accommodation

To the extent possible, employees should plan to take courses scheduled at times that will not require absence from work during regular work hours.

In the event attendance at an approved course necessitates an absence during normal work hours, accommodations may be possible, depending on the needs of the department. Any accommodation is granted at the discretion of the department supervisor in consultation with Human Resources. Supervisors are encouraged to make a reasonable effort to find an appropriate work schedule accommodation.

Employees who meet the eligibility for tuition support, but are excluded from monetary participation because of budgetary limitations or because they are receiving other forms of aid (e.g., scholarships or aid based on military service) are nevertheless eligible to request an accommodation to their work schedule to enable them to take a qualifying course for credit. Such an accommodation is made at the discretion of the department supervisor in consultation with Human Resources.

The following accommodations are possible:

Revised work schedule – An employee may be granted a revised work schedule to enable him or her to attend a course that could not be scheduled during non-work hours, if the supervisor determines that the employee will be able to meet all of his or her job requirements under the revised work schedule.

Excused absence without pay or use of vacation time/personal time off – In some cases, the needs of the department and/or the employee may be better served by permitting an employee who wishes to take advantage of the Tuition Support Program to use accrued vacation time/paid time off, or to take an excused absence without pay if no accrued time is available. Such arrangements are made at the discretion of the department supervisor in consultation with Human Resources.

Request for Tuition Support

An employee who wishes to take advantage of the Tuition Support Program must submit a Tuition Support Request form to his or her supervisor for approval prior to enrolling in a course of study and prior to the

start of the term/semester. The supervisor will determine whether he or she can approve the request and will inform the employee in a timely fashion.

Once approved the Tuition Support Request should be forwarded to Sponsored Research Administration (SRA) for Grant Specialist approval of funding. Tuition Support Request should then be forwarded to Human Resources for final approval.

Tuition Support Requests that are denied should be kept by the supervisor with the explanation of why it was not possible to grant the request.

If the Tuition Support Request of an employee is denied because of budgetary limitations, a subsequent request by the same employee should be given priority consideration if submitted within one year of the first request.

Process for Payment: Tuition Reimbursement

Promptly after the end of the course, the employee must complete the Request for Reimbursement of Tuition Support and attach 1) an official grade report showing successful completion of the course, and 2) a paid bill or receipt indicating the amount of tuition the employee has paid. Upon receipt and approval of these documents, the supervisor will initiate a payment to the employee by completing a Disbursement Request Form and providing a copy of the documents above to Accounts Payable.

Note: Employees may wish to consult a financial advisor regarding taxes associated with tuition support reimbursement. Federal, state, and FICA taxes will be withheld on any annual amount in excess of \$5,250.00.

Employees who qualify for financial aid through programs such as scholarships or Veteran Education Benefits are eligible for the SDSURF Tuition Support Program to the extent their tuition, up to program limits, is not covered by the external program.

Records

The completed Tuition Support Request form is retained by the HR department.