

Louisiana State University Finance and Administration Operating Procedure

FASOP: HR-07

LSU EMPLOYEE TUITION EXEMPTION PROGRAM

SCOPE: Louisiana State University A&M

EFFECTIVE: July 1, 2024

PURPOSE: To establish procedures for employee tuition exemption programs as outlined in LSU System's <u>PM-12</u> and Louisiana law for LSU eligible employees striving to continue their education. This policy is intended to outline the requirements and guidelines for all employees across various classifications.

Full-time faculty and staff who enroll in standard LSU credit courses may receive an exemption for tuition on registered courses and are only responsible for specified fees in accordance with LSU Tuition and Fees guidelines.

DEFINITIONS:

- A. Exemption: dispensation of financial liability
- B. Department Head: ultimate supervisory authority in the department
- C. Permitted: allowed, approved
- **D. GPA:** grade point average, a numerical assessment of a student's academic progress based on letters assigned with numerical equivalents
- E. Traditional: courses not offered through LSU A&M Online degree program or other Online degree programs offered at LSU System campuses
- F. Online: for this policy, courses specifically offered through LSU A&M Online degree program

PROVISIONS:

I. Traditional Tuition Exemption General Provisions:

- A. Eligibility Requirements for Tuition Exemption
 - 1. Full-time (100% FTE) LSU A&M faculty and staff in a permanent, full-time position with a minimum of one (1) year employment (prior to enrollment) with approval from immediate supervisor and department head.
- B. Program Provisions:
 - Full tuition exemption for traditional undergraduate and graduate coursework except for the LSU MBA and LSU Law programs, certifications, and other higher cost selfsupporting programs. For eligible A&M staff and faculty, employees may register for job-related courses being used in pursuit of a degree for up to six (6) credit hours per semester. The maximum credit hours an employee could take for the full academic year, (Fall, Spring, and Summer) would be 18 hours at the undergraduate or graduate level. Tuition exemption includes exemption from the Student Excellence Fee but does not cover exemption of other required fees.
 - 2. MBA programs qualify for partial tuition exemption up to the regular covered amount of a graduate program (six (6) credit hours in fall/spring, three (3) credit hours in summer). Tuition exemption includes exemption from the Student Excellence Fee, but does not cover exemption of other required fees, including the MBA professional program fee.

- 3. Up to three (3) hours per week per semester may be taken during work time for traditional classes without charging an employee leave time, if approved by the supervisor. If more than three (3) hours are requested during work hours, annual leave must be used, and supervisor approval must be obtained.
- 4. Exemption can be declined if:
 - i. Employee receives two consecutive semesters with below C grades. The next semester must be C's or higher to regain exemption.
 - ii. Employee withdraws from class two consecutive semesters without a grade.
 - iii. Employee becomes ineligible for the tuition exemption by a reduction in percent effort or resignation/termination before the last day to add a class.
 - iv. Employees may file an appeal for decline of exemption with the Benefits Office of Human Resource Management.
- 5. Employees must complete a new tuition exemption request before tuition is due for each semester. If an employee changes, adds, or drops a class after the initial request is submitted, a revised tuition exemption request must be submitted.

II. Online Tuition Exemption General Provisions:

A. Eligibility Requirements for Tuition Exemption

1. Full-time (100% FTE) LSU A&M faculty and staff in a permanent, full-time position with a minimum of one (1) year employment (prior to enrollment) with approval from immediate supervisor and department head.

B. Program Provisions:

- 1. Full tuition exemption for online undergraduate and graduate coursework. For eligible A&M staff and faculty, employees may register for job-related courses being used in pursuit of a degree for up to six (6) credit hours with any combination of A&M modules within the Fall, Spring and Summer semesters. For example, an employee could take three (3) hours in first fall module and three (3) in the second fall module or they could take six (6) in the first module but would be capped at a total of six (6) credit hours over that entire fall semester. The maximum credit hours an employee could take for the full academic year, (Fall, Spring, and Summer) would be 18 hours at the undergraduate or graduate level. Tuition exemption includes exemption from the Student Excellence Fee but does not cover exemption of other required fees.
- 2. The MBA programs qualify for partial tuition exemption up to the regular covered amount of a graduate program (six (6) credit hours in fall/spring, three (3) credit hours in summer). Tuition exemption includes exemption from the Student Excellence Fee, but does not cover exemption of other required fees, including the MBA professional program fee.
- 3. Exemption can be declined if:
 - i. Employee receives two consecutive modules with below C grades. The following module must be C's or higher to regain exemption.
 - ii. Employee withdraws from their class during two consecutive modules without a grade. Employee becomes ineligible for the tuition exemption by a reduction in percent effort or resignation/termination.
 - iii. Employee becomes ineligible for the tuition exemption by a reduction in percent effort or resignation/termination before the last day to add a class.
 - iv. Employees may file an appeal for decline of exemption with the Benefits Office of Human Resource Management.
- 4. Employees must complete a new tuition exemption request before tuition is due for each semester/module. If an employee changes, adds, or drops a class after the initial request is submitted, a revised tuition exemption request must be submitted.

III. Non-Residency Fee Exemption Provisions (BOS 7/01/1995):

A. Eligibility Requirements for Residency Exemption

- 1. Active Full-time (100% FTE) LSU System employees and immediate family members.
- B. Program Provisions:

- 1. Waiver of Non-Resident (out-of-state) fee for undergraduate and graduate coursework. Fees exempted include only the "Nonresident Fees" as noted in the University's official fee schedule.
- 2. Waiver cannot be applied until registered for courses.
- 3. If the request is for an immediate family member, the employee must furnish copy of marriage and/or birth certificate of dependent. The spouse and/or dependents of the employee are eligible for the exemption based on the determination of the employee's eligibility in accordance with the above criteria, and their proof of the relationship to the employee.
- 4. In the case where an unmarried dependent of a full-time university employee is requesting the exemption, and the employee's assignment is outside of Louisiana, LSU System's PM-31 requires the employee be employed by the University for at least one (1) year in order for the dependent to be entitled to an exemption under this program.

IV. Retiree Fee Exemption Provisions:

A. Eligibility Requirements for Residency Exemption

1. Persons over 55 years of age and a resident of the state of Louisiana.

B. Program Provisions:

- 1. Any person aged 55 years or over who registers for one or more courses of instruction at an LSU campus and who is a resident of this state shall be exempt from the payment of tuition and other registration fees.
- 2. In accordance with Louisiana state statute (R.S. 17:1807), the tuition exemption and reduction in textbook costs shall be provided to persons over 55 years of age only if and to the extent that there are sufficient funds appropriated by the legislature to reimburse the public college or university granting them.

V. Deceased Tenure Faculty Dependent Tuition Exemption Provisions:

A. Eligibility Requirements

 Dependents of members of faculty who had five (5) or more years of full-time service in the Louisiana State University System and were full-time, tenured members of LSU faculty at the time of death, will be exempt from the payment of all University-assessed undergraduate fees (Registration and Non-Resident Fee) on any campus of the Louisiana State University System.

B. Program Provisions:

- 1. Dependents may receive four (4) years of tuition waivers for undergraduate coursework. Tuition waiver does not cover non-University- assessed fees and/or application fees.
- 2. A copy of death and birth certificate must be submitted with tuition waiver application.

VI. Taxation:

The value of benefits classified as Education assistance exceeding IRS limits must be included in employee wages. For more information on these limits see IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits.