AUDIENCE:
Faculty and Staff

OVERVIEW OF TUITION ASSISTANCE BENEFIT:
The goal of the tuition assistance benefit is to provide educational opportunities for employees. Clemson University faculty and staff working 75 percent time or greater in a permanent, temporary grant, or time-limited position are eligible for the tuition benefit. Spouses and children do not qualify. Full tuition applies for employees who do not qualify for the benefit.

PROCESS:
The tuition assistance benefit is available to eligible employees who:

- are admitted as a degree-seeking undergraduate,
- are admitted to the Graduate School to post-graduate or graduate degree, or
- are classified as special student status.

Special Student Status:
Special student status provides employees the opportunity to take classes without applying for formal admission to a degree-seeking program. Employees must obtain a form from the Undergraduate Admissions Office for special student status and may reapply each semester and each summer session until 18 credit hours are completed. After obtaining 18 credit hours, the employee must apply for admission, take the SAT (normal enrollment requirement) and check with the Admissions Office on transcript requirements.
**First-Time Students:**

When enrolling in classes for the first time, employees should call the Bursar’s office at 656-5592 to request faculty/staff coding in order to be eligible for the six-hour fee waiver. The employee fee waiver does not include medical, laboratory or other incidental fees.

**Tuition Benefit—Credit Hours:**

Employees may take up to six (6) credit hours per semester. Summer I and Minimester A and B are treated as the same registration. Summer II and Minimester C and D are also treated as the same registration. Therefore, eligible employees may register for one or the other, but not both.

**Leaving Employment:**

An enrolled employee who leaves the University will be allowed to continue the course; however, that person will not be permitted to enroll in additional courses.

**LIMITATIONS/EXCLUSIONS:**

- This benefit covers academic fees only. Medical, laboratory or other incidental fees are not included.
- Eligible employees should schedule classes during off-duty hours whenever possible. If the desired class is only available during the employee's normal work day, the department may adjust the employee’s schedule or allow the employee to use annual leave, compensatory time or leave without pay. The employee should make arrangements with their supervisor prior to signing up for classes.
- Tuition Assistance is generally not provided for online courses. However, the benefit may be granted at the discretion of the college offering the course. Approval must be granted through the college’s dean.
- Study abroad programs are excluded from this policy.

**TAXATION:**

IRS Code Section 117(d) exempts all undergraduate tuition and other educational assistance from taxation for University employees. According to IRS regulations (Code Section 127), tuition and other educational assistance in excess of $5,250 provided to employees enrolled as graduate students is taxable. Amounts identified as taxable will be included as wages, and taxes will be withheld accordingly.
RELEVANT POLICIES:

Tuition Assistance Policy
http://workgroups.clemson.edu/FIN5337_HR_POLY_PROC_MANUAL/view_document.php?id=46

RELATED DOCUMENTS:

Office of the Registrar- Special Student Status
http://www.registrar.clemson.edu/html/special.htm

Office of the Registrar- Faculty & Staff as Students
http://www.registrar.clemson.edu/html/faculty.htm

Course Registration Procedures
http://www.registrar.clemson.edu/html/regInstr.htm