OFFICE OF THE CONTROLLER POLICY 15 STAFF TUITION WAIVERS

The University of North Carolina at Greensboro
Approved by Paul Forte, Interim AVC for Finance, October 29, 2021
Revised October 29, 2021

1. Purpose

This policy outlines the University’s general policy related to Faculty and Staff Tuition Waivers.

2. Scope

North Carolina General Statute section 116-143, authorizes the Board of Governors to provide a waiver of tuition and fees for faculty and staff under certain conditions. The Board of Governors exercised that authority and delegated to the President the authority to issue rules and regulations to implement the waiver of tuition and fees. The President issued regulation 1000.2.2.1, which permits each institution to establish a tuition and fee waiver policy by action of the Board of Trustees. This policy is established under that authority.

3. Definitions

Tuition waivers - Eligible faculty and staff members employed by The University of North Carolina at Greensboro may have tuition and fees waived for up to three for-credit academic courses per year.

4. Policy

4.1.1 UNC Greensboro permits the waiver of tuition for eligible full-time faculty and staff for up to three (3) courses per year, provided that such enrollment does not interfere with the employee’s normal employment obligations.

4.1.2 The three waivers per year may be used during any academic session (fall and spring semesters and/or summer). The waiver may cover more than one course in a given fall, spring, or summer semester. If additional courses are taken, the student will be charged for the course based on the student’s classification, residency, and official credit hours. Courses may be taken through the online program.

4.1.3 The tuition waiver may be used to take a course at any campus of the University of North Carolina. Faculty and staff members exercising this privilege are subject to the rules of the individual institutions.
4.1.4 The waiver is applicable to courses that are audited, as well as those taken for academic credit.

4.1.5 The tuition waiver privilege does not apply to non-credit continuing education courses.

4.1.6 The applicant must continue their permanent employment status for the entire semester during which the course is taken and is required to complete the full schedule of normal work obligations. Upon termination or other changes in employment status, which would make the employee ineligible under this policy or the Board of Governor’s Policy or Regulations, the employee will be billed for the tuition and fees for the entire semester unless they have officially withdrawn from the class within the time frame designated by the University.

4.1.7 Tuition waived is considered reportable taxable compensation subject to social security, federal and state tax withholding if the value of the benefit exceeds the IRS established limits. Depending upon prevailing tax laws, for each calendar year, the tuition benefit amount over the IRS threshold will be reported as income on the employee’s W-2 form.

4.1.8 Law enforcement officers have following differences in eligibility:

- Law enforcement officers at constituent institutions or affiliated entities with a probationary, time-limited, or permanent appointment employed 20 or more hours per week on a continuing basis, regardless of eligibility for participation in either the NC Teachers’ and State Employees’ Retirement System or the UNC Optional Retirement Program. Temporary staff, including student temporary staff, are not considered law enforcement offices for purposes of this regulation.
- Law enforcement officers are allowed an unlimited number of course waivers per academic year.

5. Compliance and Enforcement

The University Controller’s Office is responsible for ensuring compliance with this policy.

6. Additional Information

6.1 Supporting Documents

Application for Faculty and Staff Tuition Waiver
Faculty and Staff Tuition Waiver - additional information

6.2 Approval Authority

This policy should be approved by the Interim Associate Vice Chancellor for Finance.
6.3 Contacts for Additional Information and Reporting

- Responsible Executive and Administrator in relation to taxation: Mandy Nash, Assistant Controller for Operations, (336)334-5180, awnash@uncg.edu
- Responsible Executive and Administrator in relation to the application of a faculty and staff waiver: Todd Mitchell, Director of Cashiers and Student Accounts. (336)334-4178, rtmitche@uncg.edu