

**Mitchell Hamline School of Law
Human Resources Policies**

Policy: **Employee Tuition Remission Program**

Policy Number:

Scope: **All Full-Time Regular Non-Union Employees (Faculty and Staff)**

Effective Date: **October 2020**

Approval: **Human Resources**

Statement of Purpose:

Mitchell Hamline School of Law (MHSL) recognizes the demands of the changing workforce and the desire of employees to grow academically and professionally. The school supports and encourages employees to develop themselves and their family members through this Employee Tuition Remission Program (ETRP).

The purpose of the ETRP is to provide tuition assistance (a) to eligible employees to take MHSL courses as well as to earn a J.D., LL.M., or non-J.D. certificate and (b) to spouses and dependent children of eligible employees to earn a J.D. or LL.M.

This tuition remission policy does not apply to study abroad programs or other courses or programs that include foreign travel. The ETRP applies to tuition only. Charges for other expenses, such as books, printing fees, Student Bar Association fees, and technology and other fees, are excluded.

An eligible employee or the employee's dependent(s) must meet all admissions requirements and be admitted into the course or program in which the employee or dependent seeks enrollment. In addition, an eligible employee must apply for and be approved for the ETRP. In approving ETRP participation, consideration will be given to, among other items, whether there are organizational or business needs that lead the school to believe that the employee's participation may hamper the employee's performance of their regular duties. Furthermore, MHSL retains the right to limit enrollment under this program in specific courses due to space availability or other concerns.

MHSL retains the right to modify this program in a manner consistent with business needs and organizational objectives at its sole discretion.

I. Definitions

A. Full-time Employee: A regular employee who is authorized and scheduled to work a minimum of thirty (30) hours or more per week.

B. Dependents:

1. Spouse: An individual recognized as a spouse under Minnesota law.
2. Child: An unmarried natural, adopted, or stepchild who is twenty-six years of age or younger receiving 50% or more support from the MHSL employee.

- C. Proof of Dependency: Eligible dependents of an MHSL employee enrolled in the school's health care plan will be eligible for tuition remission, provided they meet all of the other ETRP requirements.

For dependents not covered by the school's health plan, a marriage license is proof of dependency for a spouse, and certification for a dependent child requires a copy of the employee's most recent IRS tax return (1040 U.S. individual income tax return); however, exceptions may be made in certain circumstances, such as divorce. Requests for exceptions should be directed to benefits@mitchelhamline.edu.

II. Employee Tuition Remission Benefit

- A. After completion of twelve (12) months of continuous employment as a full-time regular employee, employees are eligible to receive tuition remission benefits as follows:
 - 1. 100% tuition remission benefit toward J.D. or LL.M. tuition if the employee is enrolled in the J.D. or LL.M. program. This tuition benefit applies after application of any scholarship(s) awarded through the regular admissions process. For example, if an employee is awarded a 75% scholarship, the value of this benefit [the tuition remission] shall be limited to the remaining 25% of the employee's tuition.
 - 2. 100% for any one J.D. or non-J.D. course per semester, on a space available basis. Courses taken toward a non-J.D. certificate are eligible.
 - 3. 100% for any non-J.D. certificate program, on a space available basis, if the non-J.D. program is designed to be completed in one semester.
- B. Employees must maintain full-time regular status to maintain eligibility under the ETRP.
- C. Employees participating in the ETRP may not be enrolled at MHSL as a full-time student.
- D. Employees participating in the ETRP must meet all applicable admissions requirements, maintain the same academic progress as any other student and comply with all student rules and regulations. Employees who do not maintain sufficient academic progress will not be eligible to participate in the program in subsequent semesters. Exceptions may be granted on a case-by-case basis by the Director of Human Resources and the Dean of Students.

III. Dependent Tuition Remission Benefit

- A. Dependents are eligible for tuition remission benefits based on the employee's eligibility as described in Part II. A. Dependents of eligible employees are entitled to 100% tuition remission benefit toward J.D. or LL.M. tuition if the dependent is enrolled in the J.D. or LL.M. program. This tuition benefit applies after application of any scholarship(s) awarded through the regular admissions process. For example, if an employee (or dependent) is awarded a 75% scholarship, the value of this benefit [the tuition remission] shall be limited to the remaining 25% of the employee's (or dependent's) tuition.

- B. Dependents participating in the ETRP must meet the same admissions standards, maintain the same academic progress as any other student and comply with all student rules and regulations. Dependents who do not maintain sufficient academic progress will not be eligible to participate in the program in subsequent semesters. Exceptions may be granted on a case-by-case basis by the Director of Human Resources and Dean of Students.

IV. Taxability of Tuition Remission Benefit

MHSL manages the ETRP in accordance with IRS regulations. Tuition remission benefits received by the employee or the employee's dependent may be subject to applicable federal income tax and Social Security withholding taxes. The value of the tuition benefit will be included as compensation on the employee's W-2 form filed with the IRS each calendar year that the employee or dependent is enrolled in the program. Employees should seek tax guidance from a professional regarding the taxability of any benefits received.

V. Tuition Remission Benefit Limits

- A. If an employee becomes eligible for the ETRP after the first day of a semester, the tuition remission benefit is available to the employee the first day of the following semester.
- B. Employees must schedule courses so that they do not conflict with the normal workday. If this is not possible, the manager may approve a temporary adjustment to the employee's work schedule in accordance with the school's flex-time policy, but not adjust the employee's total hours worked.
- C. Employees will not be given time off from work to attend or prepare for classes or examinations unless paid time off is approved per the paid time off (PTO) policy.
- D. A regular full-time MHSL employee may not be enrolled at MHSL as a full-time student. A student is enrolled full time at MHSL if they are enrolled in twelve (12) or more credits in a semester. For purposes of this benefit full-time status for summer is more than 6 credits.

VI. Termination of Tuition Remission Benefit

- A. Change from Full-time Status: A change to an ineligible status will immediately terminate the benefit for the employee and any enrolled dependent. If the change in status occurs during the semester, any student enrollment is eligible to participate through the end of the semester in which the termination occurs.
- B. Termination: If an MHSL employee ends their employment, eligibility in the ETRP will be terminated. If the employee leaves during the semester, any student enrollment will be eligible to participate through the end of the semester in which the termination occurs.
- C. Leave of Absence: An employee on a leave of absence (LOA) may be eligible for the ETRP during the LOA period. If the employee receiving ETRP benefits goes on a LOA mid-semester, the employee may be eligible to participate through at least the end of the semester. Questions about eligibility for tuition remission benefits during a LOA should be directed to benefits@mitchellhamline.edu.

- D. Death or Disability: If an employee whose dependent is enrolled in the ETRP dies or becomes disabled as defined under Social Security Disability Insurance (SSDI), the tuition remission benefit will continue until the dependent has completed the degree program.

VII. Application Process

- A. Employees seeking tuition remission benefits for themselves or their dependents must complete an application form each semester in which the benefit is being requested.
- B. Tuition remission benefits are not automatically activated with the employee's or dependent's acceptance at MHSL; a separate application must be made to receive tuition remission benefits.
- C. Application forms are available from Human Resources.
- D. Completed forms should be submitted to Human Resources for verification of employee eligibility and course or program availability.
- E. Human Resources will notify the employee, Financial Aid, and the Registrar regarding approval or denial of the application.
- F. All applications must be turned in before the beginning of a term to be eligible for the ETRP during that term.

Applications can be submitted to benefits@mitchellhamline.edu.

VIII. Questions

Questions regarding this policy should be directed to Human Resources at benefits@mitchellhamline.edu.