

Standard Operating Practice – ECU Student Financial Services

2005.001 Faculty/Staff Tuition and Fee Waiver

Authority: NC §116-143

History:

First Issued:	07/26/2006	
Revision History:	08/10/2006	
	04/09/2009	Eliminated SSN/Added Banner ID
	08/06/2009	Changed from 3 to 2 classes
	12/13/2010	Added Reference to §127
	08/12/2014	Changed from 2 to 3 classes
	04/01/2016	Updated Employee Classification from SPA to SHRA and EPA to EHRA
	06/10/2016	Updated Employment Requirements to Maintain Use of Waiver
	11/01/2018	Updated for Electronic Submission and removed Summer from Study Abroad Program exclusion

Related Policy: N/A

Additional References: [UNC Policy Manual 1000.2.2](#)
[UNC Policy Manual 1000.2.2.1 \[R\]](#)
[Administrative Memorandum # 92](#)
[Administrative Memorandum# 401](#)
[North Carolina General Statute 116-143](#)

Last Reviewed: November 2, 2018

I. Purpose: North Carolina General Statute section 116-143 and Administrative Memorandum's #92 and #401 authorize the Board of Governors to provide a waiver of tuition and fees for faculty and staff under certain conditions. The UNC System Board of Governors, Policies and Procedures, Section 1000.2.2, has adopted regulations to implement the waiving of tuition and fees for qualified faculty and staff.

II. Policy Statement:

- ❖ Eligibility: Any permanent SHRA, CSS, or EHRA employee of any of the institutions listed below working 30 or more hours per week is eligible for this waiver.
 - ✓ East Carolina University
 - ✓ Any constituent institution of the University of North Carolina,
 - ✓ The North Carolina School of Science and Mathematics
 - ✓ The University of North Carolina Hospitals at Chapel Hill
 - ✓ Military personnel assigned to ROTC programs while under orders

Employment and class registration must occur on or before the "Last day for Registration and Schedule Changes" per the University's Academic Calendar. Employees seeking enrollment must be academically eligible for the course and must maintain employee

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status, as defined above for the duration of the course. Otherwise, the employee is responsible for payment of all applicable tuition and fees. The payment requirement shall not apply to an employee who is eligible under this policy at the time of enrollment in a course and is later reduced in force (SHRA) or separated for budgetary reasons (EHRA) prior to completion of the course. This exception does not apply to the end of a time-limited or term position. Tuition/Fee Waivers will be granted based on space availability in the course.

- ❖ **Courses Covered:** An eligible employee is allowed to take a total of three credit-bearing classes each academic year (fall, spring, summer I, 11 week and summer II) without being charged tuition and required fees (university fees, educational and technical fees, and health service fees.) If additional courses are taken, the student will be charged for additional courses at the appropriate level of block hour billing. Remedial math classes are taught on a contractual basis between ECU and Pitt Community College; therefore, the special fee for these classes is not subject to the waiver. Study Abroad programs are excluded from waiver eligibility.

- ❖ **Amount Eligible for Waiver:** Tuition and Fee amounts subject to waiver include only resident and non-resident tuition, and required fees. Tuition and Fee amounts are published on the Cashier's Office web page on a term by term basis. The waiver of required fees does not include charges such as audit fees, application fees, enrollment fees, late registration fees, processing fees, textbooks and supplies or other university approved fees. Waivers cannot be applied to Special Course Fees such as music, nursing, clinical assessment, and other fees associated with Exercise and Sports Science (EXSS) classes. These fees are solely the responsibility of the student.
 - The employee is responsible for additional costs incurred for enrolling in additional classes.
 - Lecture and labs are considered two distinct courses as long as the lecture and lab can be taken separate and apart and results in the use of two waivers. If the lecture and lab cannot be taken separate and apart, then only one waiver is used.
 - When there is a conflict between the waiver request and block hour billing, the Cashier's Office will contact the student to resolve the issue.
 - Amounts within block hours are not pro-rated.
 - Amounts credited to a student's account for a waiver(s) will be calculated based on the number of waivers requested on the waiver form.
 - Employees, like all other students, will be charged the university's current processing fee related to withdrawals effective November 1, 2006.

- ❖ **Course Scheduling:** An eligible employee utilizing a faculty/staff tuition and fee waiver should make every effort to enroll in courses offered during non-business work hours. If a course is taken during business/working hours, employees will be required to use annual leave or adjust their work schedule. The Department Head shall bear responsibility for

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ensuring that the employee completes the full schedule of work encompassed by his/her normal employment obligations. So SHRA and CSS employees must complete the section of the waiver form concerning work and class schedules and obtain their Department Head's signature on the waiver form.

Completing and Submitting a Waiver Form: An ECU employee must request a Faculty/Staff Tuition Waiver online. The online process can be accessed in the employee portal in Banner Self Service through ECU Pirate Port. No paper forms will be accepted for this request. After the electronic approval process has been completed, the waiver request will be submitted electronically through Banner Self Service to ECU Cashier's Office at tuitionwaivers@ecu.edu. (see Appendix A)

ECU employees that are requesting a faculty/staff waiver for another UNC Institution must request manager approval of the waiver online through ECU Pirate Port as indicated above. Once approved, the employee must contact the UNC Institution for their submission requirements.

Employees of other UNC constituent institutions as outlined in the Eligibility section should complete the waiver document required by their home institution and submit it to ECU's Cashier's Office at tuitionwaivers@ecu.edu.

Employees should follow the guidance listed below when making changes to their class schedule after submission of a waiver form:

- ✓ If the employee adds a second class to his/her schedule or changes the original requested class, please complete an additional waiver form, secure appropriate approvals and submit the form to the Cashier's Office by the last published date for schedule changes.
- ✓ If the employee withdraws during the first five days of class, the waiver(s) is not counted as used. If the employee withdraws on/or after the sixth day of class, the waiver is counted as used unless the employee wishes to pay the tuition and fee charges based on the University's graduate refund schedule.
- ❖ Deadline for Submitting a Waiver: All fully completed waivers must be received at tuitionwaivers@ecu.edu on or before 5:00PM on the published "last day for registration and schedule changes" per the University's academic calendar. No waivers will be considered after this date.
- ❖ Processing Fee and Schedule Cancellation: The processing fee and schedule cancellation deadlines for each semester do apply to faculty/staff members who have not made sufficient payment on their student account. Sufficient payment is defined as payment in full,

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faculty/staff waiver that covers the entire balance on account, authorized and/or memo financial aid, and/or enrollment in the Faculty/Staff payment plan.

- ❖ **Waiver Reporting:** Waivers are generally reportable either as income or as a reduction to qualified tuition on the employee’s Form W-2 or 1098T respectively. The employee’s enrollment status as an undergraduate or graduate student determines the appropriate tax treatment for the waiver granted.

Enrollment Status	Form	Tax Treatment	Reference
Undergraduate	1098-T	Reduction in qualified tuition	§117 (d), §6050S(b)(2)(B)
Graduate	W-2	Income \$5,250 exclusion*	§117 (d), IRS §127, IRS Publication 970

Depending on prevailing tax laws, the value of the tuition waiver at the graduate level may be excluded from income if the course is deemed to be job related. To meet the federal job relationship definition, the course must maintain or improve skills required for the job, or be required by the employer as a condition of continuing employment. If the course is needed by the employee in order to meet the minimum education requirements of the job, the job relationship definition for tax exclusion may not be used. It is the responsibility of the employee and supervisor to determine if the course is “job related” or “required for continued employment” and mark the appropriate box on the Tuition Waiver form.

NOTE: *ECU’s Faculty/Staff Tuition Waiver program is a qualified educational assistance program; therefore, §127 allows for amounts up to \$5,250 - that would normally be taxable under §117(d) - to be excluded from W-2 reporting for graduate students. Any waiver benefits in excess of \$5,250 that are not job related are taxable and reportable on W-2 forms. Additionally, the value of any educational expenses (tuition and fees) paid by faculty/staff tuition and fee waiver cannot be used as the basis for any tax deduction or credit. So faculty/staff tuition waiver amounts will continue to be reported on 1098-T forms as a scholarship/grant.

III. Distribution

Cashiers & Cashier Website
Human Resources
University Cashier
Student Accounting
Director, Student Financial Services

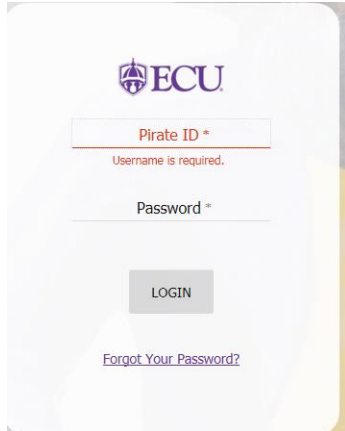
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Payroll
Financial Services

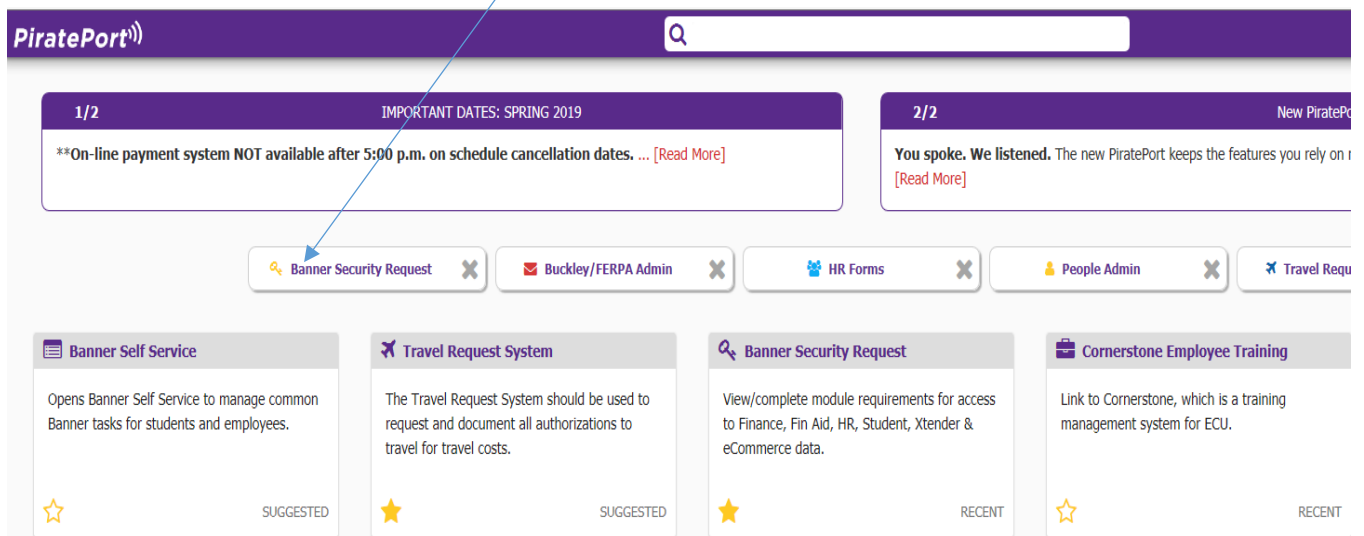
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APPENDIX A – ONLINE FACULTY/STAFF WAIVER REQUEST INSTRUCTIONS

Log in to ECU Pirate Port with your ECU employee credentials:

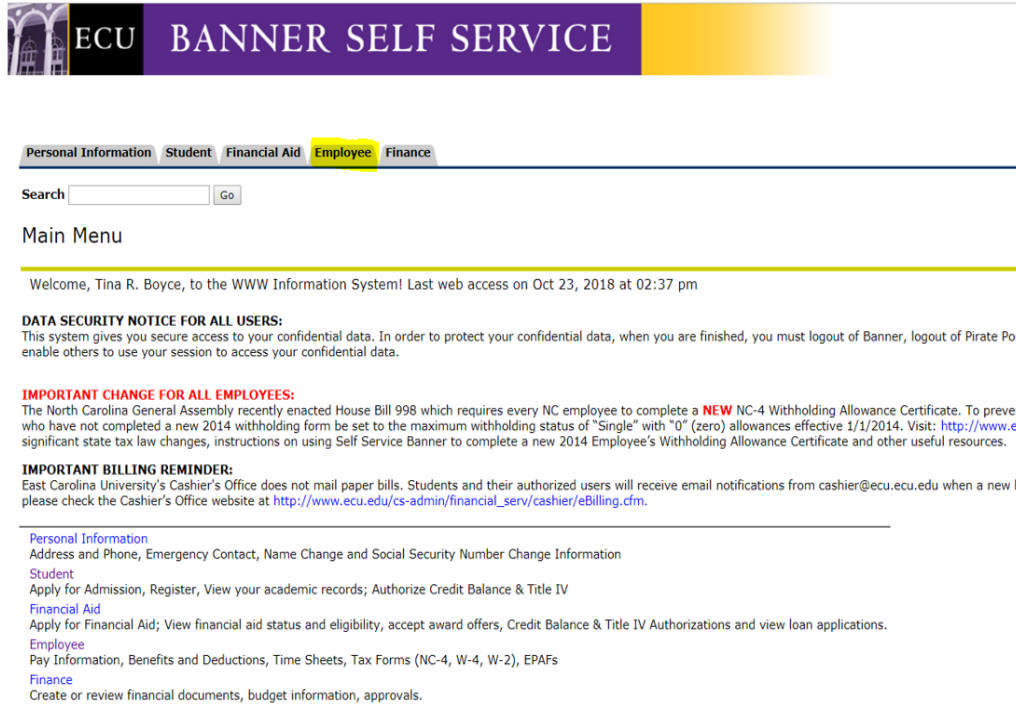


Once in ECU PiratePort, click on the Banner Self Service link or type Banner Self Service in the search bar



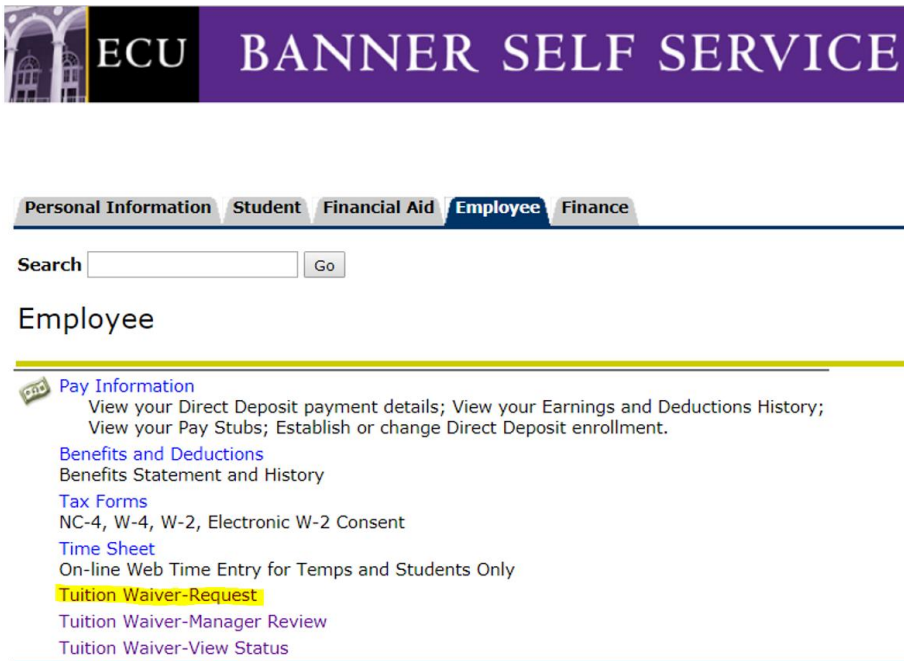
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In ECU Banner Self Service, select employee:



The screenshot shows the ECU Banner Self Service interface. At the top, there is a navigation bar with tabs for Personal Information, Student, Financial Aid, Employee (highlighted), and Finance. Below the navigation bar is a search field with a "Go" button. The main menu is titled "Main Menu" and contains a welcome message for Tina R. Boyce, dated Oct 23, 2018 at 02:37 pm. It also includes a "DATA SECURITY NOTICE FOR ALL USERS" and an "IMPORTANT CHANGE FOR ALL EMPLOYEES" regarding NC-4 withholding forms. A "IMPORTANT BILLING REMINDER" is also present. The bottom section lists various services under the Employee tab, including Pay Information, Benefits and Deductions, Tax Forms, Time Sheet, and Tuition Waiver-Request (highlighted).

In ECU Banner Self Service, select Tuition Waiver Request:



The screenshot shows the ECU Banner Self Service interface with the "Employee" tab selected. The "Tuition Waiver-Request" option is highlighted in yellow. Below this option, there are links for "Tuition Waiver-Manager Review" and "Tuition Waiver-View Status".

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Select “Click here for ECU Courses” if you are a current ECU Employee taking classes at ECU.

Select “Click here for non-ECU Courses” if you are a current ECU Employee taking classes at another UNC institution.


The screenshot shows the ECU Banner Self Service interface. At the top, there is a navigation bar with the ECU logo and the text "BANNER SELF SERVICE". Below this, there are several tabs: "Personal Information", "Student", "Financial Aid", "Employee", and "Finance". The "Employee" tab is currently selected. Underneath the tabs, there is a search bar with a "Go" button. Below the search bar, there are two yellow buttons: "Click Here for ECU Courses" and "Click Here for non-ECU Courses". Below these buttons, there is a paragraph of text: "Eligible East Carolina University employees are entitled to apply for a total of three credit-bearing classes each academic year (Fall, Spring, Summer). **Employee Eligibility Requirements:** The tuition waiver program is available to full-time, permanent faculty, EHRA, CSS, SHRA or ROTC employees who:" followed by a bulleted list of requirements. At the bottom of the screenshot, the same navigation tabs are visible, with "Employee" still selected.

Select the registered academic term and click OK

This screenshot shows the same ECU Banner Self Service interface as the previous one, but at a different step. The "Employee" tab is still selected. Below the search bar, there is a yellow bar with the text: "Have you registered for the course(s)? If not, click the **Back** button to read the **Employee Eligibility Requirements**." Below this text, there is a dropdown menu showing "Spring 2019" with a downward arrow. At the bottom, there are two buttons: "OK" and "Back".

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Select the class you would like to use the waiver for and select “yes or no” for IRS tax exemption, then click OK



ECU BANNER SELF SERVICE


Personal Information Student Financial Aid **Employee** Finance

Search

Number of Waivers Applied the Current Term	Number of Waivers Applied the Academic Year
0	0

Current Eligible East Carolina University Courses								
Term	Course	Level	Course Title	Hours	Days	Time		
<input checked="" type="checkbox"/>	Spring 2019	FINA 6214	GR	Government Relations of Busine	3		-	Do you meet the IRS tax exemption requirement? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

You will receive a message that your waiver has been submitted. The ECU employee and the ECU supervisor will both receive confirmation emails.



ECU BANNER SELF SERVICE

Personal Information Student Financial Aid **Employee** Finance

Search SITE MAP

Thank you for your submission. A confirmation email has been sent to the employee's and manager's East Carolina University email address. Click here to review tuition waiver policies and procedures. Please remember to log out of Banner.

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The supervisor must meet with the staff/student if the class hours are within work hours. Please note that any changes in work schedule must be approved prior to approval of the waiver. See Appendix B for Work Schedule Form.

Supervisors must log into ECU Pirate Port and approve/deny the waiver through ECU Banner Self Service. Once the waiver has been approved/denied, the ECU employee will receive an email notification that the manager has completed the waiver request.

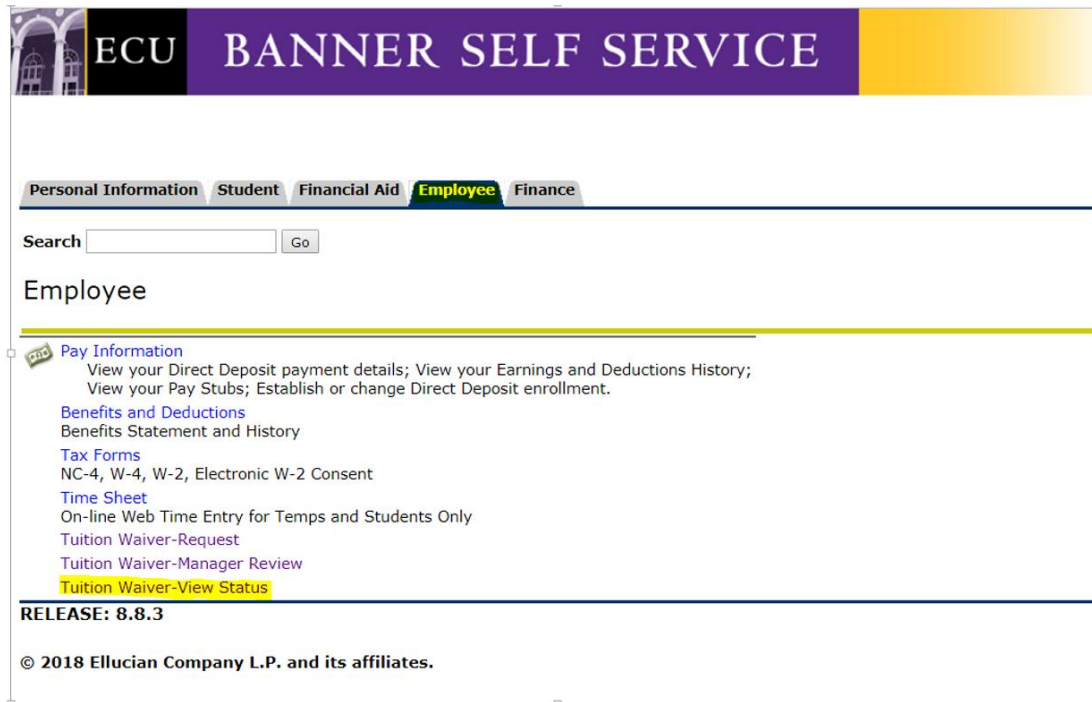
The screenshot shows the ECU Banner Self Service interface. At the top, there is a purple banner with the ECU logo and the text "BANNER SELF SERVICE". Below this is a navigation menu with tabs for "Personal Information", "Student", "Financial Aid", "Employee" (which is highlighted), and "Finance". A search bar is located below the navigation menu, with a "Go" button. The main content area is titled "Employee" and contains a list of links: "Pay Information" (with a description: "View your Direct Deposit payment details; View your Earnings and Deductions History; View your Pay Stubs; Establish or change Direct Deposit enrollment."), "Benefits and Deductions" (with a description: "Benefits Statement and History"), "Tax Forms" (with a description: "NC-4, W-4, W-2, Electronic W-2 Consent"), "Time Sheet" (with a description: "On-line Web Time Entry for Temps and Students Only"), "Tuition Waiver-Request", and "Tuition Waiver-Manager Review" (which is highlighted in yellow). Below the list of links, there is a "Tuition Waiver-View Status" link.

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In ECU Banner Self Service, select Employee – Tuition Waiver – View Status



If the waiver is approved, the waiver information will be electronically submitted to tuitionwaivers@ecu.edu and will be processed by the Cashier's Office prior to the cancellation deadline for the current term.

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APPENDIX B – ADJUSTED WORK SCHEDULE FORM

Employees who are subject to the State Personnel Act (SHRA & CSS) must complete the class schedule, work schedule, and adjusted work schedule request sections of the waiver form.

CLASS ATTENDANCE SCHEDULE: Specify class day(s) and time of class

___ Monday ___ Tuesday ___ Wednesday ___ Thursday ___ Friday ___ Saturday ___ Sunday

From: _____ to _____

EMPLOYEE’S REGULAR WORK SCHEDULE: Specify work day(s) and work hours

___ Monday ___ Tuesday ___ Wednesday ___ Thursday ___ Friday ___ Saturday ___ Sunday

From: _____ to _____

Courses taken under a faculty/staff tuition and fee waiver must be scheduled on the employee’s own time. If a course is taken during regular business hours, employees will be required to use annual leave or adjust their work schedule with the prior written approval of their Department Head.

ADJUSTED WORK SCHEDULE REQUEST:

Note: Complete the sections below only when the work schedule has been adjusted to take the aforementioned course(s).

Work Week	Hours Worked		Meal Period		Hours Worked
	Begin	End	Begin	End	
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					
Sunday					
				Workweek Totals	

Applicant’s Signature _____

Date _____

APPROVAL OF ADJUSTED WORK SCHEDULE:

Department Head Signature _____

Date _____