

West Virginia Northern Community College

Employee and Dependent Tuition Waiver (Educational Assistance Program)

Rule Number: NC-2035

Effective Date: August 28, 2017

Date Approved by WVNCC Board of Governors: April 27, 2017

Date Approved by the WVCCTC: May 17, 2017

Authority Reference: Title 135, Procedural Rule, WV Council for Community and Technical College Education, Series 4, Rules and Administrative Procedures

Purpose:

The purpose of this rule is to establish a uniform educational assistance program policy to provide eligible employees and dependents tuition and applicable fee waivers.

Rule:

Eligible employees and dependents qualify for tuition and fee waivers at WV Northern Community College.

Applicability

Employees: Full-time regular employees, who are employed with the College at no less than .53 FTE and are eligible to participate in health insurance coverage through the State of WV.

Dependent: Any eligible employee's family member who is eligible to enroll in the employee's health insurance coverage through the State of WV. Eligibility published in WVPEIA Summary Plan each year.

Criteria:

Must be a full-time employee or eligible dependent.

Must be employed for a period of six months prior to the beginning of the applicable semester.

Must maintain a minimum of a 2.0 grade point average (GPA) for each semester. Any employee or dependent who does not maintain a minimum of a 2.0 GPA for each semester will not be able to utilize the waiver for the following semester.

Must not have any other tuition and fees based financial aid.

Waived:

Full cost of tuition

Institutional fees; however, program fees are the responsibility of the student.

Exceptions:

The College reserves the right to apply restrictions to limited enrollment programs.

Tuition waivers are not available for continuing or community education courses.

Financial aid assistance, in the form of scholarships and/or grants, will be applied to the student's account prior to any waiver being granted. In no case will the amount of the waiver exceed the total balance due on the bill for any semester.

Tax Reporting:

Per the Internal Revenue Service (IRS) Publication 15-B Employer's Tax Guide to Fringe Benefit, employers are permitted to offer educational assistance as a tax free fringe benefit to their employees provided employers have a written plan governing educational payments in place on behalf of employees and the educational assistance does not exceed \$5,250. Assistance of more than \$5,250 must include the value of these benefits as wages, unless the benefits are working condition benefits. Working condition benefits may be excluded from wages.

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