



HR XXX Tuition Credit Program (Employees)

Classification:	Human Resources
Responsible Authority:	Director, People and Culture
Executive Sponsor:	Vice-President, Finance & Administration
Approval Authority:	Executive
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PURPOSE

This program provides tuition credits to employees for tuition fees payable for credit courses in University programs.

SCOPE

This Policy forms part of the *Terms and Conditions of Employment for Non-Union Employees* and applies to all employees of the University not otherwise covered by a Collective Agreement.

The Procedures under this Policy apply to all employees eligible for the Tuition Credit program. Should there be a conflict between this document and a Collective Agreement between the University and one of its employee groups the applicable Collective Agreement will govern.

DEFINITIONS

For the purposes of this policy:

1. "Eligible employees" shall be defined as those with a continuing, full-time or part-time appointment (including continuing Sessional appointments) at the University as well as those regular, full-time or part-time appointees who are on Long Term Disability. Sessional (8, 9, 10 month per year) employees with continuing, full- or part-time contracts are also eligible.

POLICY

Eligible employees may receive a full (100%) tuition credit (less the Nova Scotia Tuition Bursary) for any credit course offered by the University at the undergraduate or Master's level up to a maximum of twelve (12) credit hours per academic year (September 1 to August 31). The credit is limited to the tuition for the course. All other fees, textbooks and other costs remain the responsibility of the employee.

Where a course interferes with the employee's regularly scheduled working hours, the employee's supervisor must approve the request for a tuition credit. Any hours taken off work to attend classes

must be made up by the employee either by working equivalent extra time or utilizing appropriate leave time.

Programs that are self-funded are not eligible for tuition credits under this policy.

Academic Standing

To be eligible for the tuition credit, the employee must:

- Satisfy the University's entrance requirements;
- Meet the academic requirements of the program in which they are registered; and,
- Continue to maintain good academic standing as defined in Section 3.11.d or Section 8.6.6 of the Academic Calendar (depending on the program).

Employees who fail to maintain good academic standing will be ineligible for further tuition credits until such time as they regain good academic standing.

Continued Employment

The employee must return to/continue employment upon completing a course for which they receive a tuition credit. The University's expectation is that employees will remain employed for the longer of:

- four (4) months beyond the completion of the last course(s) at the undergraduate level; or
- one (1) full year after the completion of a Master's level program/course.

Employees who resign or retire from the University during this period will be required to repay a pro-rated value of the course(s) taken in the last registered term (for undergraduate programs) or a pro-rated value of all tuition credits received for their program (for Master's programs).

External Courses

The University will not normally provide tuition assistance for courses taken at other post-secondary institutions. Exceptions may apply in rare circumstances for programs of study directly related to the employee's current or future duties at the University where the same or similar program is not offered by the University. Any such arrangements must be approved by the Director, People and Culture and the Vice-President, Finance and Administration.

Employment-related activities (i.e., workshops, seminars) taken at the direction of the University and offered by external organizations are considered professional development and are not covered by this policy.

Taxable Benefit

For tax purposes, the Canada Revenue Agency has three categories for courses paid for by the University:

1. Specific employment-related training: courses taken to maintain or upgrade employment-related skills in a field related to the employee's current or future responsibilities at the University.
2. General employment-related training: business-related courses not related to the employee's current or future responsibilities.

3. Personal interest training: courses for personal interest or technical skills not related to the employee's work at the University.

Specific and general employment-related training courses are considered non-taxable benefits. In this case, employees are not permitted to claim the tuition tax credit for any amounts covered by the University's tuition credit.

Personal interest training courses are considered a taxable benefit. The full value of the tuition credit will be reported on the employee's T4 statement or on a separate T4A statement.

The employee's supervisor is required to attest whether the course(s) are employment-related or personal interest. Supervisors should contact Human Resources with any questions.

Where there is a difference between Canada Revenue Agency regulations and this policy, the Canada Revenue Agency regulations will govern.

PROCEDURES

Employees must complete a Tuition Credit Program (Employees) form, available from the Human Resources website, and provide it to their supervisor. The supervisor will complete their portion of the form and submit it to Human Resources.

The deadline for application for tuition credits will be:

Fall/Winter Semester:	August 15
Spring/Summer Semester:	April 30

Following approval by Human Resources, the form will be provided to Student Accounts who will apply the tuition credit.

Any exceptions to this policy must be approved in writing by the Director, People and Culture.

SUPPORTING DOCUMENTATION

- Tuition Credit Program (Employees) Form
- Canada Revenue Agency: [Scholarships, bursaries, tuition and training](#)

RELATED POLICIES

- Terms and Conditions of Employment for Non-Union Employees