

Tuition Assistance Request

(Policy and procedures are described on the reverse side of this form.)

In order to claim tuition assistance under Section 59-111-15 of the South Carolina Code of Laws, petitioners must file this request form according to these directions.

At least one month prior to the beginning of the course, petitioners must provide complete information about the course or alternate course to be taken and must have their department head's signature and verification of eligibility by Human Resources on the application. This form **must** be completed and submitted to the Office of Enrollment Services by the last day of the registration period. No late requests will be accepted. Actual course registration must occur during the registration period.

Personal Information

Name _____ SSN _____
Last First Middle

Department _____ Employment Date _____

Title of Position _____ Campus Phone Number _____

Campus Address: _____

Will you be:

a matriculated (degree seeking) student?

an unclassified student?

an auditing student?

Faculty Staff

Proposed Enrollment

DEPT.	COURSE	TITLE OF COURSE	CREDIT HOURS	SEMESTER
DEPT.	ALT. COURSE	TITLE OF COURSE	CREDIT HOURS	SEMESTER

If not at MUSC, which other college/university? _____

Will this course be taken during work hours? Yes No

If YES, how do you plan to make up time missed from your job? _____

Applicant Signature _____

Date _____

Department Head Approval (indicating a promise of tuition assistance when all conditions are met) _____

Date _____

Human Resources (verification of eligibility) _____

Date _____

Enrollment Services (approval for MUSC enrollment) _____

Date _____

Tuition Assistance

I. POLICY

- A. It is the policy of the Medical University to provide tuition assistance to eligible employees for up to six (6) credit hours per academic term as authorized by Section 59-111-15 of the *1976 South Carolina Code of Laws, as Amended*. Tuition assistance will be provided after course is completed and is subject to availability of employing department's funds.
- B. Employees in permanent, temporary grant, and time-limited positions with at least six months of state service are eligible to apply for tuition assistance regardless of race, color, religion, sex, age, national origin, disability or veteran status. Part-time employees must work at least 30 hours per week to be eligible for the Program.
- C. The Tuition Assistance Program is available for employees to enroll in a credit-bearing course at a South Carolina (State-funded) institution of higher learning, i.e. The Citadel, College of Charleston, Trident Technical College. This does not include continuing education courses.
- D. Employees must pass the course(s) taken to receive assistance for tuition costs and laboratory fees.
- E. Tuition assistance is not available to employees receiving allowances from any other official sources, including the G.I. Bill, scholarships, grants-in-aid, etc.
- F. To participate in the Tuition Assistance Program, employees must meet eligibility criteria as follows.
 1. Faculty
 - a. To be eligible to apply for tuition and laboratory fees assistance, faculty must be employed at least thirty hours per week in a permanent, temporary grant or time-limited position, and have successfully completed six months of state employment.
 - b. Faculty who have received notice of non-reappointment are not eligible to participate in the Program for the academic term(s) following notification of non-reappointment.
 2. Classified/Non-Faculty
 - a. To be eligible to apply for tuition and laboratory fees assistance, individuals must be employed at least thirty hours per week in a permanent, temporary grant or time-limited position with at least six months of state service and be in good standing.

II. PROCEDURES

A. Application

1. A Tuition Assistance Request form must be completed and submitted for approval to the home department head or designee prior to beginning the class.
2. Approval is generally granted if home department funds are available and if the time in class can be accommodated in consideration of the work schedule. Denials may be appealed to the next higher authority.

3. After approval by the home department head or designee, the Tuition Assistance Request form will be routed by the home department as follows to complete the approval process:
 - a. To the Department of Human Resources Management for verification of eligibility criteria.
 - b. To Enrollment Services, if enrolling in a MUSC course.
4. It is preferred that employees attend classes outside of their work schedule. A department head, or designee, may alter work schedules to accommodate the employee. An employee does not have a right to have an altered work schedule. A department head will consider workload demands prior to approving an altered schedule. In the event a work schedule is to be altered, an explanation on how the time will be made up must be indicated on the Tuition Assistance Request form.

B. Tuition Assistance

1. The home department is responsible for funding the tuition assistance and laboratory fees. However, approval of a tuition assistance request is subject to the availability of funds. When an employee transfers to another home department while taking a course, the "new" department will be responsible, providing funds are available, for funding the tuition and laboratory fees.
2. An employee must submit to the department head or designee within one month of completing a course, copies of the grade report and canceled check or receipt of course payment. An employee must pass the course to receive assistance unless the course is audited, in which case evidence of good attendance must be provided in addition to a grade report showing a grade of "Au". Withdrawal, regardless of circumstances, invalidates any request or promise of assistance, in whole or in part.
3. The home department will forward to Payroll a completed purchase requisition (RQ) with the approved Tuition Assistance Form, grade report and proof of payment attached. No tuition assistance monies for employees will be distributed from Accounts Payable. The account class 50129 Tuition Assistance for Employees should be listed with the funding source on the RQ.

C. Tax Reporting

1. MUSC does not have a qualified tuition reimbursement plan under IRC §127. Therefore, tuition assistance represents a taxable fringe benefit. This means that tuition assistance is taxable income to the employee and is subject to Federal, State, Social Security and Medicare tax withholdings, but not subject to State retirement.

The net amount will be disbursed on a separate check with the employee's next available regular pay check, using the supplemental wage withholding guidelines as provided by the Internal Revenue Service. Tuition assistance will be reported in the employee's gross taxable wages on the W-2 form.