

What is tuition remission?

Tuition remission is a benefit the university offers to both employees and their dependents the opportunity to take courses tuition free. The tuition remission benefit has applicable requirements for both employees and dependents as well as restrictions.

I am an employee and want to take classes for myself. How do I make sure I get my tuition remission?

Once you register for classes, your tuition remission eligibility will be reviewed and then notification sent to the Bursar for application to the student account.

How do I let the University know I would like to use tuition remission?

If you are an employee, your employee ID number and student ID number should be the same. University records are used to review current student enrollment and employment status. Tuition remission will be applied to your student account, if you are eligible, by the Bursar.

Do I pay for tuition up front and then am I reimbursed?

No. Your tuition remission will be applied to your account (or your dependent's account) after you have registered for your classes. Tuition remission covers tuition only, you will still have to pay for any applicable fees.

Why is there a balance after the tuition remission payment?

Tuition remission does not cover fees, including student and [bundled fees](#). For full-time (80%) employees, tuition remission covers 2 courses up to 8 credit hours, if you are enrolled in more than 2 courses, you will need to pay the difference. Please follow up with the Bursar's office at 852- 6503 for account-related questions.

Does employee tuition remission apply to fixed tuition programs, such as an MBA?

Yes, consistent with the policy, eligible employees will receive the equivalent of **two courses per semester** (or one course for part-time employees and contract faculty). UofL fixed tuition programs will have tuition remission applied in the amount equivalent to six (6) credit hours, each semester, not to exceed 18 credit hours per year. The per credit hour rate, is determined by the total number of degree required credit hours divided by the total fixed tuition program cost.

Where can I find an estimate for what tuition remission will cover for my courses or program?

Please reference the *Tuition and Fee Breakdown for Tuition Remission* for specific program related costs.

Is employee tuition remission considered taxable income?

Employee tuition remission for undergraduate or graduate tuition in any amount over \$5,250 is considered taxable income per IRS code section 127. For additional information please see the [IRS Frequently asked questions about educational assistance programs](#) website.

If I retire from the University, will I still receive tuition remission myself?

No, however under the KRS 164.2843 “When any person sixty-five (65) years of age or older, who is a resident of the Commonwealth, is admitted and enrolls as a student in any state-supported institution of higher learning in this Commonwealth, the board of trustees of the institution or other appropriate institution officials shall waive all tuition charges and fees for such student, except as provided in subsection (2) of this section.” Retirees should contact the Bursar’s office directly.

How do I let the University know I would like to use tuition remission for my dependent?

If the tuition remission is for a dependent, you must notify HR by submitting a [Dependent Tuition Remission Form](#) **after** your dependent has applied to the university and is registered for their first semester classes. You only need to submit the form once. To submit the form, you will need:

- The student's UofL ID number
- The student's UofL email address

Does a dependent have to be degree-seeking at UofL to use my dependent tuition remission benefit?

No, a dependent can enroll as a non-degree seeking/visitor during any semester, including summer and winter term. Please note, the dependent must apply to the university, even as a visiting, non-degree seeking student. Please visit the [admissions webpage](#) for additional information on the application process. After they are admitted, the student will need to register for classes. Once they have registered for classes, the employee must then submit the [Tuition Remission for Dependents Form](#). This form must not be submitted until the dependent is registered for class(es). The request should be submitted prior to their first semester (or the first semester they are eligible to receive tuition remission). If there is a break in enrollment, it is recommended an updated request be submitted. To submit the form, you will need:

- The student's UofL ID number
- The student's UofL email address

I accidentally entered incorrect information or had a typo on the dependent request form, what should I do?

If the information entered into the dependent tuition remission request is incorrect, i.e., wrong student ID number, please submit a new request with the corrected information to prevent any processing delays.

I forgot to submit a dependent tuition remission request prior to the start of the semester, is there a deadline to request dependent tuition remission?

No, currently there is no deadline to submit a dependent tuition remission request for a current or previous semester.

How do I receive tuition remission for my dependent?

Once your dependent has registered for classes for either their first semester (or the first semester they are eligible to receive tuition remission), you must submit the [Dependent Tuition Remission Form](#).

Does dependent tuition remission apply for stepchildren?

Yes, given that if requested "the employee provides evidence that he or she is claiming the child for tax purposes or certifies in writing that the employee is providing more than 50% of the child's support."

Is dependent tuition remission considered taxable income?

No, dependent tuition remission is not considered taxable income.

If I retire from the University (or become permanently disabled or die), will I still receive tuition remission my dependents?

Yes, provided that an employee hired prior to July 1, 2011 becomes permanently disabled, retires or dies, his or her children shall continue to be eligible for tuition remission benefits (regardless of length of service). If an employee hired on or after July 1, 2011 has five years of continuous service and becomes permanently disabled, retires or dies, his or her children shall continue to be eligible for tuition remission benefits.

Key Points of Tuition Remission Policy:

- All regular 80% FTE or above employees are eligible to take **up to two courses** (not counting associated labs as separate courses) up to eight credit hours tuition free each semester.
- All regular permanent employees working at least 40% FTE, but less than 80% FTE are eligible to take **up to one course** (not counting associated labs as separate courses) up to four credit hours tuition free each semester.
- Contract faculty working at least 40% FTE are eligible to take **up to one course** (not counting associated labs as separate courses) up to four credit hours of tuition free each semester.
- Dependent children under the age of 26 of regular, faculty or staff at 80% FTE or greater may take courses toward their **first undergraduate degree tuition-free** or up to 144 credit hours.
- Contract faculty (lecturers) are not eligible to use dependent tuition remission for their dependent- regardless of FTE.
- Employee tuition remission pays 100% of in-state undergraduate, graduate, or professional program tuition, including any tuition differential that applies to distance education courses.
 - If an employee is a non-resident and charged non-resident tuition- please notify Human Resources. HR will coordinate with the residency office to address any residency issues

- Dependent tuition remission pays 100% of in-state undergraduate tuition, but shall exclude course fees, graduation fees, or regular student fees and online class additional fees.
 - If a dependent is a non-resident and charged non-resident tuition- please notify Human Resources. HR will coordinate with the residency office to address any residency issues
- You or your dependent do not have to be enrolled in a specific program.
- Employees must maintain a 2.0 GPA; Dependents do not have a GPA requirement.
- Withdrawals past the 100% drop/add date in the first week of classes may have an effect on future eligibility.
- Employees and Dependents can both use tuition remission at the same time