



**Responsible Department:** Human Resources & Inclusive Community  
**Recommended By:** Provost, Vice Chancellor of Human Resources, Associate Vice Chancellor for University Financial Services  
**Approved By:** Chancellor

**Policy Number**  
HRIC 3.40.060

**Effective Date**  
1/10/2025

**I. INTRODUCTION**

This Policy sets forth the eligibility criteria and other requirements pertaining to the University’s Employee Tuition Waiver Program.

**II. POLICY OVERVIEW**

**A. General**

1. The Employee Tuition Waiver Program is designed to enable Appointed Employees and Retirees, their Spouses or Domestic Partners, and their Dependent Children to enroll in Courses at the University at reduced or no tuition charges.
2. The specific benefits for each category of eligible beneficiary are identified on the **Appendices 1-4** attached to this Policy.
3. Student activity fees are waived under this Policy in the same proportion as tuition is waived.
4. Room, board and other cost reimbursement based fees (e.g., student technology fee, health insurance fee, etc.) are not waived under this Policy.

**B. Employee and Dependent Children and/or Spouse or Domestic Partner Eligibility**

1. New Appointed Employees must satisfy a six (6)-month waiting period of continuous appointed employment before tuition waiver privileges will be granted to them and/or Spouses or Domestic Partners.
2. An Appointed Employee must be employed by the University in an appointed status for one (1) continuous year before tuition waiver privileges will be granted to the employee’s Dependent Children.
3. Eligibility for tuition waiver privileges and the level of eligibility is based upon the

length of appointed service, and appointment or status as of the first day of classes for the term. Changes in eligibility during a term are recognized at the beginning of the next term. The waiting periods in the immediately preceding Paragraphs 1. and 2. must be completed prior to the commencement of the term for which enrollment under the tuition waiver privilege is desired.

4. Continuing full-time faculty and staff members on at least nine (9)-month appointments are accorded tuition waiver privileges for the full year.
5. Tuition waiver privileges are not available to employees on a leave of absence without pay, nor to their Spouses, Domestic Partners, or Dependents while on such leave, except for unpaid leave granted in accordance with the Family and Medical Leave Act ("FMLA").

**C. Retirees and Permanently Disabled or Deceased Full-Time Appointed Employees (and their Dependent Children and/or Spouse(s) or Domestic Partner(s))**

1. Retirees are eligible for benefits under the tuition waiver privilege, along with their eligible Dependents and Spouse or Domestic Partner, according to the schedule of benefits in **Appendix 4** of this Policy.
2. Only those dependent children who are enrolled in and taking classes at the University at the time of the employee's retirement shall be eligible for the benefits described in **Appendix 4** of this Policy.
3. Full-time Appointed employees, who become permanently disabled and who had met the applicable service requirements in Section B. of this Policy prior to becoming permanently disabled, will continue to be eligible for benefits under the tuition waiver privilege, along with their eligible Dependents and Spouse or Domestic Partner, according to the schedule of benefits in **Appendix 4** of this Policy.
4. Surviving Dependent children: (i) of a deceased full-time Appointed employee who meet the service requirements set forth in Section II.B above at the time of death, and (ii) who are enrolled in and taking classes at the University at the time of the employee's death or disability, will continue to be eligible for benefits under the tuition waiver privilege according to the schedule of benefits in **Appendix 4** of this Policy.

**D. Conditions for Use of the Tuition Waiver Privilege**

1. An employee's enrollment in Courses must not impair the seamless execution of the employee's work responsibilities and the needs of the employing department. All Coursework will be on the employee's own time. If University time must be used, the employee must secure written supervisory approval and work an equal amount of make-up time during the same week.

2. Use of the tuition waiver privilege is dependent upon the student meeting all criteria for admission to the Course or program.
3. Tuition waiver benefits will be limited to the number of credit hours the student has registered for in such Term and the remaining tuition benefit credit hours available to the student (for such tuition waiver benefit year as noted in Section IV.B below) at the time of such registration.
4. If an employee to whom a tuition waiver has been granted (for themselves, Dependent Children and/or Spouse or Domestic Partner) voluntarily leaves the employment of the University prior to the end of the term (other than by reason of retirement), the employee will be liable for the prorated share of the tuition and applicable fees to the end of the academic term.
5. If an employee to whom a tuition waiver has been granted (for themselves, Dependent Children and/or Spouse or Domestic Partner) is terminated through a staffing reduction (layoff), eligibility under the tuition waiver privilege will be extended for the two consecutive quarters or one semester following the last day worked. Persons terminated in Spring Quarter may, however, use this for the succeeding Fall and Winter Quarters if they do not enroll in the intervening Summer Quarter.
6. Tuition waiver benefits are granted only during academic terms in which the eligible employee is actively employed by the University. With the exception of employees on unpaid leave under FMLA (See Section II.B.5 above), employees on leave without pay cease to be eligible for benefits under the tuition waiver privilege for the duration of such leave. When an employee to whom a tuition waiver has been granted goes on leave without pay prior to the end of the term, the employee will be liable for the prorated share of the tuition and applicable fees to the end of the academic term. When such an employee returns from leave without pay, eligibility for tuition waiver benefits will resume as of the beginning of the academic term immediately following the date of the employee's return to work from leave without pay.
7. Dependency of children and marital status or domestic partner relationship for employees is determined at the time of enrollment in Course(s) and cannot be changed for that term. In the event of retirement, disability or death of an employee, dependency of children and marital status or domestic partner relationship are determined as of the date of such event and may not be added to thereafter.
8. In the event of double eligibility for a tuition waiver under this Policy (e.g., both as an Appointed Employee and as a Dependent), only the higher level of eligibility will apply, except that a Dependent who is a graduate teaching or research assistant may not also use the tuition waiver benefit. Examples include, but are not limited to:
  - a. Employee being a graduate teaching or research assistant and an Appointed employee of the University.

- b. If both parents are employed at the University, children will be entitled only to benefits through one parent.
  - c. If both Spouses are employed at the University, each may use only their own tuition waiver benefit.
9. The tuition waiver program is separate from financial aid. An Appointed employee, Spouse, Domestic Partner or Dependent child may, therefore, combine benefits awarded under this Policy with need-based or activities or merit based financial aid (e.g., athletics and graduate scholarships), except for awards offered through the Office of Admissions, which may not be combined. In no instance may a combination of benefits under this Policy and activities or merit based financial aid awards, including room grants, exceed the total amount of tuition and covered fees.

### III. PROCESS OVERVIEW

- A. Students utilizing the tuition waiver benefit must complete a Tuition Waiver form (available online via the student portion of [myWeb](#).)
- B. Questions or requests for clarification or interpretation of this Policy shall be directed to the Benefits Office of the Human Resources and Inclusive Community Department, except for matters relating to the interaction of financial aid and scholarships with tuition waiver benefits which shall be the responsibility of the Office of Student Financial Aid.
- C. Tuition waiver benefits are outlined on the Benefits Tables attached as **Appendices 1-4** hereto.
- D. The tuition waiver could, in certain circumstances, be determined by the University to be reportable to the tax authorities or subject to tax withholding. In those circumstances, the University will withhold whatever taxes are required and/or will issue an amended W-2 Wage and Tax Statement in accordance with applicable law. The University cannot provide tax advice or counsel, so faculty and staff should consult with their personal tax advisor.
- E. If an employee to whom a tuition waiver has been granted drops a class after the “100% refund” deadline (refer to the academic calendar) the employee:
  - 1. loses the tuition credit hours; and
  - 2. is responsible for the taxes due on benefits for taxable tuition waiver amounts.

### IV. DEFINITIONS

- A. **“Academic Year”** - means the academic year which begins in the Fall of each calendar year and continues through the end of the Summer of such calendar year.
- B. **“Annual”** - as used in the context of the credit hour limits stated in **Appendix 1** of this Policy, “annual” means the tuition waiver benefit year which begins anew with the Fall term of each Academic Year.

- C. **“Appointed employee”** is any faculty or staff working twenty (20) or more hours per week, who is classified by the University as being paid from regular or continuing funds.
- D. **“Child”** - means a natural born child, adopted child (other than a child whom the University reasonably determines was adopted primarily for the purpose of making them eligible for tuition waivers pursuant to this Policy), or step-child of the employee, or natural born child or adopted child of the employee’s Spouse or Domestic Partner.
- E. **“Course”** means a unit of teaching that typically lasts one academic term, is led by one or more instructors (teachers or professors) and awards academic credit hours that may be applied to a University of Denver degree.
- F. **“Dependent Child”** - refers to a child, as defined above, who is either:
1. a dependent child according to the regulations of the Internal Revenue Service, and who is claimed as such on the employee’s and/or spouse’s or domestic partner’s joint or separate tax returns, or
  2. a child for whose educational support the Appointed employee is financially and legally responsible (such as through a divorce agreement), and whose dependency has not been so established for the purpose of using the tuition waiver privilege.
  3. The Human Resources and Inclusive Community Department may require proof of Dependent status at any time.
- G. **“Spouse or Domestic Partner”** means a person to whom the employee is legally married under the laws of any state, or a domestic partner of a covered individual as defined in C.R.S. Section 24-50-603 (6.5).
- H. **“Full-Time employees”** - are those on at least a 35 hour per week appointment.
- I. **“Graduate” and “Undergraduate”** - as they are to be applied to a particular beneficiary under this Policy (Appointed Employee, Spouse or Domestic Partner, or Dependent), will be defined and determined by the admitted student level of the student.
- J. **“Part-Time employees”** - are those who are on at least a twenty (20)-hour per week appointment or those whose appointed responsibilities are at least half of those of full-time faculty.
- K. **“Retiree”** means an individual eligible for Retiree benefits in accordance with University Policy HRIC 3.40.030 – *Retirement and Retiree Benefits*.
- L. **“Term”** - means quarter or semester, depending upon the program of study. “Interterm” sessions are considered to be part of their associated regular academic terms and are deemed to be held prior to the regular term.

**V. RESOURCES**

**A.** University Policy HRIC 3.10.033- *Flexible Work*

**B.** University Policy HRIC 3.30.010 - *Leave of Absence*

**C.** University Policy HRIC 3.40.030 – *Retirement and Retiree Benefits*

**D.** Internal Revenue Service website, see IRS Publication 970 on Tax Benefits for Education at: <http://www.irs.gov/publications/p970/>

<b>Revision Effective Date</b>	<b>Purpose</b>
<i>6/2/2023</i>	
<i>1/10/2025</i>	<i>Added a quote from the Policy to Appendix 4 to clarify language around tuition benefits for Retirees in Appendix 4</i>

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### Appendix 1

<b>Table I: Tuition Waiver Benefits for Appointed Employees</b>			
<i>(based on level of employment)</i>			
<b>Employee Status</b>	<b>Full-Time</b>	<b><math>\frac{3}{4}</math>-Time</b>	<b><math>\frac{1}{2}</math>-time</b>
Credit hour limit per Academic Year* (Fall-Summer)	20	16	12

### Appendix 2

<b>Table II: Tuition Waiver Benefits for Spouses and Domestic Partners of Employees</b>			
<i>(based on level of employment for employee)</i>			
<b>Employment Status</b>	<b>Full-Time</b>	<b><math>\frac{3}{4}</math>-Time</b>	<b><math>\frac{1}{2}</math>-Time</b>
Credit hour limit per Term	5	4	3

### Appendix 3

<b>Table III. Tuition Waiver Benefits for Dependent Children of Appointed Employees</b>						
<i>(based on level of employment for employee)</i>						
<b>Employment Status</b>	<b>Full-Time</b>		<b><math>\frac{3}{4}</math>-Time</b>		<b><math>\frac{1}{2}</math>-Time</b>	
	<b>Ugrad</b>	<b>Grad</b>	<b>Ugrad</b>	<b>Grad</b>	<b>Ugrad</b>	<b>Grad</b>
With tenure or five (5) years of service	90%	50%	60%	35%	45%	25%
Without tenure or five (5) years of service	70%	50%	45%	35%	35%	25%

**Appendix 4**

**Table IV. Tuition Waiver Benefits for Former Appointed Employees (i.e. Retiree or Permanently Disabled or Deceased), Dependents of Former Appointed Employees, and Spouses or Domestic Partners of Former Appointed Employees**

*\* From Section II.D.7: "In the event of retirement, disability or death of an employee, dependency of children and marital status or domestic partner relationship are determined as of the date of such event and may not be added to thereafter."*

*\*\*Section II.C.2: "those dependent children who are enrolled in and taking classes at the University at the time of the employee's retirement shall be eligible for the benefits described" in this Appendix 4.*

<b>Employment Status</b>	<b>Employee</b>	<b>Spouse/Domestic Partner</b>	<b>Undergrad Dependent Child*/**</b>	<b>Graduate Dependent Child*/**</b>
<b>(a) Retiree, or (b) Permanently Disabled or Deceased Full-Time Employee with tenure or five(5) years of service</b>	100% and limited to five (5) years from date of retirement or disablement	100% and limited to five (5) years from date of retirement, death, or disablement of employee (EE)	90% and limited to undergrad degree (to 190 hours) or age 25, whichever comes first	50% and limited to five (5) years from date of retirement, death, or disablement of EE, or age 25, whichever comes first
<b>Permanently Disabled or Deceased Full-Time Employee with at least three (3) but less than five (5) years of service</b>	100% and limited to five (5) years from date of disablement	100% and limited to five (5) years from date of death or disablement of employee (EE)	70% and limited to undergrad degree (to 190 hours) or age 25, whichever comes first	50% and limited to five (5) years from date of death or disablement of EE, or age 25, whichever comes first