

Complete Policy Title: <b>Tuition Assistance for Active Employees</b>	Policy Number: <b>n/a</b>
Approved by: <b>President and Vice-Presidents</b>	Date of Most Recent Approval: <b>October 28, 2014</b>
Date of Original Approval: <b>July 1979</b>	Supersedes/Amends Policy dated: <b>July 1979; July 1985; Nov 1988; Nov 1991; Dec 1991; May 1992; Dec 2005</b>
Responsible Executive: <b>Chief Human Resources Officer</b>	Enquiries: <b>Human Resources Services</b>
<b>DISCLAIMER:</b> <i>If there is a discrepancy between this electronic policy and the written copy held by the policy owner, the written copy prevails.</i>	

## Introduction

As a community, McMaster University is dedicated to the pursuit of lifelong learning and skill development. The Tuition Assistance Program, as set out in this Policy, is an expression of the dedication and emphasis the University places on helping employees achieve their professional potential and enhance their capabilities. McMaster University also acknowledges the value of self-direction and accountability in the pursuit of individual development goals. In keeping with this commitment, it is McMaster University's policy to encourage employees to take courses of instruction, particularly those for undergraduate and graduate degree, diploma or certificate credit. Tuition Assistance is not intended for personal interest training.

## Scope

Employees are eligible for Tuition Assistance provided they are employed:

- a) On a continuing or contractually limited appointment of at least 1 year; or,
- b) Under the terms of a Collective Agreement, written contract or employment contract which specifically extends the Tuition Assistance benefit to employees.

Employees on an approved leave of absence are eligible for Tuition Assistance.

To the extent that this Policy conflicts with a Collective Agreement between McMaster University and a bargaining agent or any written agreement or employment contract between McMaster University and an individual, the terms of the Collective Agreement, written agreement or employment contract, as the case may be, shall prevail, to the extent of the conflict.

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## Policy

### 1. TYPES OF ASSISTANCE

Eligible employees are entitled to Tuition Assistance for courses taken on a part-time basis.

In order to be eligible, courses must be:

- related to the employee's current employment responsibilities; or,
- related to potential/future employment responsibilities at McMaster University; or,
- in pursuit of a career direction outlined in the employee's development plan; or,
- general employment related training.

Subject to the above limitations, Tuition Assistance is available as follows:

- a) for the payment of the tuition fee for undergraduate and graduate degree credit courses offered by McMaster University. All undergraduate and graduate degree credit courses offered by McMaster University are eligible for Tuition Assistance.
- b) for the payment of tuition fees for certificate or diploma courses, offered through McMaster University.
- c) for the payment of the tuition fees for non-credit courses offered by McMaster University, as approved by Human Resources Services. Please see the McMaster University Human Resources website for a list of currently approved courses and for the process by which the course eligibility is determined.
- d) for the payment of tuition fees for undergraduate or graduate degree credit, diploma or certificate courses taken by employees as offered by other accredited educational institutions or approved professional bodies (e.g. Canadian Institute of Management, Mohawk College, and Chartered Professional Accountants of Canada). For such external courses, the tuition fee will be reimbursed after proof of enrolment and fee payment is submitted to Human Resources Services on a course by course basis. Where the program is term based, payment will be made following the submission of proof of registration and payment in full for the applicable academic term. Should an external course not be completed, the full amount of the tuition assistance granted must be repaid to the tuition assistance account. Please note, at any time following completion, an applicant may be required to submit proof of successful completion of the course to support the advanced reimbursement.

In all cases, employees are required to support their application for Tuition Assistance with the appropriate documentation to allow their supervisor to determine eligibility. The Supervisor will be required to verify that the employee and the course(s) in question are eligible according to the scope of this Policy.

### 2. INELIGIBLE EXPENSES

- a) The cost of conferences, seminars, and workshops including those sponsored by McMaster University (other than those approved under 1c above) are not eligible for funding under the Tuition Assistance Program. Departments requiring employees to attend such programs or courses for job related training are expected to pay the fees from departmental budgets.

- b) The Tuition Assistance Program does not cover: books instructional materials and supplies; late registration; supplemental fees; administrative charges; travel; accommodation, or other incidental expenses. These items are the responsibility of the employee.
- c) It is the employee's responsibility to complete and submit the required forms on a timely basis, to monitor their student accounts and to pay any supplemental charges or portion of tuition fees over and above the eligible tuition assistance amounts. Overdue McMaster student accounts will be charged interest and unpaid amounts are the responsibility of the employee.

### **3. VALUE OF THE BENEFIT**

- a) Tuition Assistance is available to a maximum amount, equivalent to 18 units of the minimum per-unit undergraduate fee, in each academic period from September 1st to August 31st of the following year. The current amount will be posted on the McMaster University Human Resources website.
- b) If an employee's regular schedule is less than half the normal full-time hours of the position or is a seasonal position the benefit amount is pro-rated.
- c) There is no carry forward of any unused amounts nor can one borrow against the next academic year's amount.

### **4. CESSATION OF EMPLOYMENT**

In order to maintain eligibility for this benefit, the employee must be employed by the University for a minimum of ninety (90) days following the completion of the course or term for which they have already received reimbursement. This requirement is in accordance with the Canada Revenue Agency's (CRA) guidelines for treatment of tuition assistance as a non-taxable benefit to an employee.

### **5. TIME OFF WORK TO ATTEND CLASSES**

- a) An employee is normally expected to take courses outside their regular working hours. However, they may, with the consent of their supervisor, take McMaster University courses approved for Tuition Assistance during working hours. In such cases, it is appropriate that one hour per week be on University time with the individual being required to make up the balance of any time lost, unless an alternative arrangement, approved and documented by the Supervisor is made.
- b) Where an employee is sent on courses at the request of the University, they will not be required to make up the time for any courses held during working hours.

### **6. TAX IMPLICATIONS**

The University has designed this program to support employment related training for all eligible employees. As a result, any training reimbursed under this program is considered to be for the benefit of the employer and will not be treated as a taxable benefit. In this regard, the employee is not eligible to claim a tax tuition credit in respect of amounts reimbursed under this program. Please note that this tax treatment is consistent with guidelines as provided by the CRA, and the employee and Supervisor are required to acknowledge their understanding and compliance with the provisions as set out in this policy.

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## 7. MISCELLANEOUS

At times, special circumstances arise that may warrant exceptions to policy. In this case, consultation with the Manager, Benefits and Retirement Plans and approval by the Director, Human Resources Services is required.

### Related Procedures or Documents

- Retirees should refer to [Tuition Assistance – Retirees](#)
- For Tuition Bursary refer to: [Bursaries for Spouses and Dependents of University Employees](#)