

Approved by: President & Vice Presidents

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Position Responsible for Developing and Maintaining the Policy: Assistant Vice-President, Human Resources Services

Contact Department: Human Resources Services

DISCLAIMER: *If there is a discrepancy between this electronic directive and the written copy held by the directive owner, the written copy prevails.*

1. STATEMENT OF INTENT

As a community McMaster is dedicated to the pursuit of lifelong learning. The Tuition Assistance program is an expression of that dedication and emphasizes the University's commitment to our retirees. In keeping with this commitment, it is McMaster's policy to encourage retirees to take courses of instruction, particularly those for undergraduate and graduate degrees or credit.

2. ELIGIBILITY

- All retirees of the University are eligible for undergraduate and graduate courses offered through McMaster University only.
- Where applicable, retirees are required to follow established admission processes and must be accepted into his/her requested program of study.

3. TYPES OF ASSISTANCE

Retirees are entitled to the following assistance for courses:

- i) Payment of the tuition fee for undergraduate and graduate degree credit courses offered by McMaster.
- ii) Payment of tuition fees for courses offered through the McMaster Centre for Continuing Education. To be eligible for tuition assistance these courses must provide at least 18 hours of instruction. Assistance may not exceed the cost of tuition for an equivalent 3 unit or 6 unit degree credit course and does not cover supplemental fees.
- iii) Payment of the tuition fee for workshops offered by the McMaster Centre for Continuing Education as approved by Human Resources Services.
- iv) The Tuition Assistance Program does not cover the following:
 - a. books, instructional material and supplies;
 - b. late registration and supplemental fees such as student fees, administrative charges etc.;
 - c. travel, accommodation or other incidental expenses.

4. VALUE OF BENEFIT

- The value of the tuition benefit is reviewed annually and quoted equivalent units are based on the lowest per unit undergraduate fee.
- For diploma, certificate and undergraduate and graduate degree credit courses, the maximum tuition assistance benefit is for three full courses (18 units or the equivalent) in the period September 1st to August 31st of the following year.
- There is no carry forward of any unused amounts nor can one borrow against the next academic year's amount. Please refer to www.workingatmcmaster.ca for current benefit amount.

5. REPEAT COURSES

With Human Resources approval, a person wishing to repeat a course will be provided 50% of the normal amount of assistance. A maximum of one repeat is allowed for the same course.

6. PROCEDURE

- The retiree first completes the Tuition Assistance form.
A retiree then takes the completed form to Human Resources Services for approval.
- Retirees must register for courses using the same process as any other student. Processing of tuition assistance by Human Resources should take between 3 and 5 days.
- Retirees must wait for the approved copy of the Tuition Assistance Application form prior to completing the registration process.
- If the application for Tuition Assistance is not approved, the retiree will be promptly informed by Human Resources of the reason for non-approval.

7. TAX IMPLICATIONS

Tuition assistance is a taxable benefit, and will be reported on a T4A annually.