



POLICY & PROCEDURE DOCUMENT

NUMBER: 1.2191

DIVISION: Academic Affairs

TITLE: Tuition Waiver Program for Part-time Faculty

DATE: September 19, 2016

REVISED: March 7, 2022

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I. Purpose and Scope

Part-time faculty members are encouraged to enroll in university coursework to improve their knowledge and/or skills.

II. Policy

A. Program Eligibility, Application, and Participation

1. A part-time faculty member must first complete at least one semester/session of teaching a minimum of three credit hours before being eligible for the Tuition Waiver Program.
2. The Tuition Waiver Program for part-time faculty includes the full tuition and mandatory fees for courses taken, but does not include course fees, student teaching fees and other similar fees.
3. This program applies to all courses offered for credit, (including WKU On Demand, bi-term, winter and summer sessions, and audit), but does not include non-credit continuing or professional development and courses offered through overseas programs.
4. For each semester/ session in which a part-time faculty member provides at least three (3) credit hours of instruction, they will be eligible to have up to three (3) credit hours of tuition and mandatory fees waived in a subsequent semester/session.
5. Any tuition waiver benefit must be used within one year beginning the semester/session immediately following the semester/ session in which the benefit was earned (see Section II.A.6. of this policy for additional limitations).

Example:

Semester/Session P/T Faculty Taught	Semester/ Session which waiver may be used (in accordance with Section II.A.6.)			
Fall 2015	Winter 2016	Spring 2016	Summer 2016**	Fall 2016
Winter 2016	Spring 2016	Summer 2016**	Fall 2016	Winter 2017
Spring 2016	Summer 2016**	Fall 2016	Winter 2017	Spring 2017
Summer 2016**	Fall 2016	Winter 2017	Spring 2017	Summer 2017**

**includes the May session

6. Tuition waiver benefits are not cumulative. The maximum amount of tuition waiver benefits a part-time faculty member may be eligible for at any given time is three (3) credit hours.
 - a. In order to maximize this benefit, eligible part-time faculty should use any earned tuition waiver prior to the next semester/ session in which they plan to teach.
 - b. Any earned tuition waiver, EITHER not used prior to the next semester/ session in which an eligible part-time faculty member provides at least three (3) credit hours of instruction OR within the time-frame outlined in Section II.A.5. of this policy, will be forfeited.

Example:

An eligible faculty member provides at least three (3) credit hours of instruction during the Fall semester thus earning three (3) credit hours of tuition waiver benefit that may be used beginning the subsequent Winter session (see Section II.A.5).

Scenario 1:

If the same faculty member elects not to use the tuition waiver benefit (earned during the Fall semester) for the subsequent Winter session and does not provide three (3) hours of instruction during the same Winter session, then they remain eligible to use three (3) credit hours of tuition waiver benefit for the subsequent Spring semester.

Scenario 2:

If the same faculty member provides at least three (3) credit hours of instruction during the subsequent Spring semester, AND elects to use two (2) credit hours of the tuition waiver benefit (earned during the Fall semester), then one (1) credit hour of the tuition waiver benefit is automatically forfeited. However, the faculty member will earn another three (3) credit hours of tuition waiver benefit that may be used beginning the subsequent Summer session.

Scenario 3 (for maximum use of the benefit):

If the same faculty member provides at least three (3) credit hours of instruction during the subsequent Spring semester, AND elects to use the full three (3) credit hours of the tuition waiver benefit (earned during the Fall semester), then the faculty member does not forfeit any of the previous earned tuition waiver benefit, and will earn another three (3) credit hours of tuition waiver benefit that may be used beginning the subsequent Summer session.

7. The *Tuition Waiver Program for Part-time Faculty* e-Signature form must be submitted to the Office of the Provost by the following deadlines:

Semester/Term	Regular/Web	On Demand
Fall Courses	August 15th	November 30th
Winter Courses	December 15th	N/A
Spring Courses	January 15th	April 30th
Summer Courses	May 1st	July 31st

8. To remain eligible for the program, participating part-time faculty members must maintain a minimum grade point average of 2.0 for undergraduate courses and 3.0 for graduate courses, all based on a 4.0 grade scale.

B. General

1. Course fees, student teaching fees, and other similar fees are not covered under this program and will be the responsibility of the part-time faculty member.
2. The combined amount of all institutional tuition waivers and scholarships shall not exceed the total amount of tuition and mandatory student fees.
 - a. The tuition waiver shall be applied to the part-time faculty member's account prior to the awarding of an institutional tuition scholarship or financial aid.
 - b. The sum of the waiver, tuition scholarship or other types of financial aid shall not exceed the total cost of tuition and mandatory student fees.
 - c. The limits imposed by this policy do not affect institutional scholarships which cover charges other than tuition and mandatory fees.
 - d. Similarly, the limits imposed do not affect those part-time faculty members who receive external scholarships and/or student loans.
3. Part-time faculty members are not eligible to receive cash refunds based on the tuition waiver program.

C. Tax Reporting and Withholding Requirements

1. Under U.S. Internal Revenue Code, WKU is permitted to provide educational benefits to employees, but with different limitations and tax implications depending on the level of study.
 - a. All undergraduate course work is allowed to be considered tax-free and excluded from an employee's taxable wages.
 - b. For graduate course work, WKU is allowed to provide tuition waivers to employees on a tax-free basis, up to \$5,250 per calendar year. The value of tuition cost in excess of \$5,250 per calendar year will be added to employee taxable wages.
 - c. The applicable portion of taxable tuition waiver benefits will be added to employee taxable wages in February, May, September, and November for the Winter and Summer Sessions, Spring Semester and Fall Semester respectively. This increase in taxable wages will result in an increase of tax

withholdings and a reduction in net pay. All employees are encouraged to track their education-related benefits for each calendar year and the payroll impact of such.

- d. Taxable educational benefits provided to eligible retirees beyond their last year of employment with WKU will be reported on IRS Form 1099.

III. Procedure

- A. Part-time faculty are required to complete a new form each semester/session during which a course is taken. The Tuition Waiver form for Part-time Faculty can be accessed through WKU eSignature Forms at:
<https://intranet.wku.edu/php/prod/wkuforms/source/WKUFORMSlist.php>.
 1. Part-time faculty will be required to enter their WKU ID under “Employee Information”. The part-time faculty member’s name, department (if applicable) and GPA will automatically populate once the form is validated.
 2. Course information will not automatically populate. Part-time faculty will need to supply the information requested in this section.
 3. Click the “Validate” button once all information has been entered. If the form contains no errors, the form can be submitted to the first approver (e.g. Department Chair/Director) by entering his or her email address (include@wku.edu) in the “Send to email address” field and then clicking “Send”.
 4. For final approval, forms should be sent to the Office of the Provost at vpaaptw@wku.edu.
 5. Upon receipt and approval, the Provost’s Office will send the form to the Bursar’s Office to be processed and applied to the part-time faculty member’s (e.g. student) account.
 - a. Tuition Waiver Forms submitted for WKU On Demand courses will be sent to WKU ON Demand Office for processing.
 6. The part-time faculty member will receive an electronic copy of the approved form from the Office of the Provost.

IV. Reasons for Revision

March 2022

Non-substantive changes resulting from fifth-year review in accordance with Policy 0.000V.

V. Related Policies

- 4.650V Tuition Waiver Program for Employees
- 1.218V Tuition Reimbursement for Full-time Faculty Members Pursuing Doctoral Degrees at Universities other than Kentucky Public Institutions