

**Approved by:** President & Vice Presidents

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**Position Responsible for Developing and Maintaining this 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 and skill development. The Tuition Assistance program is an expression of that dedication and emphasizes the University's commitment to helping employees achieve their professional potential. In keeping with this commitment, it is McMaster's policy to encourage employees to take courses of instruction, particularly those for undergraduate and graduate degree, diploma or certificate credit. Courses should be: i) related to the employee's current or potential future responsibilities with the employer (tuition assistance is not intended for personal interest training); or ii) general employment related training.

### 2. ELIGIBILITY

Employees are eligible for tuition assistance provided they are employed:

- a) on a continuing appointment for at least half the normal full-time hours;
- b) on a contractually limited appointment for at least half the normal full-time hours for a minimum of one year; or,
- c) under the terms of a collective agreement which specifically extends the tuition assistance benefit to members.

Employees who work less than half the normal full-time hours on a continuing or contractually limited appointment for at least one year or more will be eligible on a pro-rata basis.

Where applicable, employees are required to follow established admission processes and must be accepted into his/her requested program of study.

### 3. TYPES OF ASSISTANCE

Eligible employees are entitled to the following assistance for courses taken on a part-time basis:

- 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, which are related to the employee's current or potential future responsibilities. 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) Reimbursement of tuition fees for credit, diploma or certificate courses taken by employees as offered by other approved educational institutions or professional bodies (e.g. Canadian Institute of Management, Mohawk College, Society of Management Accountants etc) which are pertinent to the employee's current or potential future responsibilities at McMaster University. In all cases, the amount of reimbursement will not exceed the comparable fee charged at McMaster (in Canadian funds).

For such courses, one-half of the tuition fee is reimbursed in advance and the remaining one-half is reimbursed upon successful completion of the course. (See "#8. Procedure")

- v) Conference, seminar or workshop registration fees (other than those approved workshops offered by the Centre for Continuing Education) are not eligible for funding under Tuition Assistance. Departments sending employees to such programmes or courses for job related training are expected to pay the fees from departmental budgets rather than through the Tuition Assistance Program.
- vi) 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.; or
  - 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, tuition assistance is given for a maximum of three full courses (18 units or the equivalent) in the period September 1st to August 31st of the following year.
- If employed on a part-time basis (less than half the full-time hours), the benefit amount is pro-rated.
- There is no carry forward of any unused amounts nor can one borrow against the next academic year's amount.
- Current year benefit amounts are listed on-line at [www.workingatmcmaster.ca](http://www.workingatmcmaster.ca).

### 5. TERMINATION OF EMPLOYMENT

A person whose employment with the University terminates other than retirement prior to the end of a course will be required to pay a pro-rata portion of the fee for the remaining part of the course.

### 6. TIME OFF TO ATTEND CLASSES

- Individuals are normally expected to take courses outside their regular working hours. However they may, with the consent of their supervisor, take McMaster courses approved for tuition assistance during working hours. In such cases one hour per week can be on University time with the individual being required to make up the balance of any time lost. In all other cases, all time lost from work must be made up by the individual.
- Where individuals are sent on courses at the request of the University, individuals will not be required to make up the time for any courses held during working hours.

### 7. REPEAT COURSES

With supervisory 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.

### 8. PROCEDURE

- The employee first completes the Tuition Assistance form either on-line or as available from the Area Human Resources Services offices. An employee then gets approval from his/her immediate supervisor or department head, and forwards the completed form to Human Resources Services.
- For courses offered by McMaster, employees must register using the same process as all other students. Processing of tuition assistance by Human Resources should take between 3 and 5 days. Employees must wait for the approved copy of the Tuition Assistance Application form prior to completing the registration process.
- For courses offered by educational institutions other than McMaster, a copy of the receipt for tuition fees paid and proof of registration must be submitted with the form. A cheque for one-half of the amount will be processed, payable to the employee. Upon successful completion of the course, the final grade must be submitted to Human Resources Services. A cheque will be then processed for the remaining one-half amount.
- If the application for Tuition Assistance is not approved, the employee will be promptly informed by Human Resources of the reason for non-approval.

### 9. TAX IMPLICATIONS

On the basis of the University's design of this program, training taken by an employee is considered to be for the benefit of the employer and is not considered a taxable benefit.