

R824-1. Purpose: To provide for tuition remissions in the form of reductions, or in some cases a total waiver, of tuition charges for employees and dependent members of their families who enroll in classes at the institution, as a special fringe benefit associated with employment at the institutions.

R824-1. References

- 2.1. Utah Code §53B-2-106 (Duties and Responsibilities of the President - Approval of the Board of Trustees)
- 2.2. Utah Code §53B-8-101(1) (Waiver of Tuition)
- 2.3. Policy and Procedures R821, Employee Benefits

R824-3. Policy

3.1. **Benefit Program:** The institutions in the System of Higher Education are authorized to provide institutional tuition remissions to institutional employees and their family members. Such waivers shall constitute a form of fringe benefit program, and shall not constitute a form of scholarship assistance or student financial aid "in behalf of meritorious or impecunious resident students" within the meaning of Utah Code §53B-8-101(1).

3.2. **Graduate Teaching and Research Assistants:** Research universities may waive the tuition and fees otherwise payable by graduate teaching assistants and research assistants as part of the total package of compensation and benefits made available to graduate students employed for this purpose.

R824-4. Reporting Procedures

4.1. **Budget Reporting:** For budget purposes, tuition remissions will be reported as reduced tuition rates. The discounted portion of tuition will therefore not be recognized as tuition revenue nor will the amount of tuition remissions be reported as employee benefits.

4.2. **Annual Financial Statements:** For the purpose of annual financial statements, revenues reported from tuition and fees will include tuition remissions, with an offsetting amount for employee benefit expenditures, in accordance with generally accepted accounting principles for colleges and universities.

4.3. **Policy Implementation Reporting:** Special reports will be prepared by the Commissioner's Office, as requested by the Board of Regents and other interested agencies, setting forth the number of faculty, staff, and dependents receiving tuition remission benefits and the amount of remitted tuition charges associated with those benefits. The full-time student equivalents of the personnel who receive the benefit will also be included in these special reports.

¹ Adopted December 15, 1981, amended April 20, 1982 and September 2, 1999.