

UWM Employee Tuition Reimbursement Program

At UWM, the tuition reimbursement program is made up of policies from multiple sources. Which policy or language applies to you depends upon whether you are in an unclassified appointment, a nonrepresented classified appointment, or a classified appointment represented by one of several labor organizations. If you do not know which category applies to you, please consult the Personnel Representative for your School/College or Division for more information.

The application form for all categories:

<http://www.uwsa.edu/fadmin/document/25form.doc> or

<http://www.uwsa.edu/fadmin/document/25form.pdf>

I. REPRESENTED CLASSIFIED EMPLOYEES

Current 2007-2009 labor agreements are effective, unless otherwise specified. For all represented employees, please consult the appropriate language in the current labor agreement.

If the employee is otherwise approved for career-related reimbursement, there is nothing in any of the State labor Agreements that would preclude a represented classified employee from being eligible for waiver of segregated fees.

A. WISCONSIN STATE EMPLOYEES UNION (WSEU)

The rules governing tuition reimbursement for WSEU-represented employees are set forth at Section 11/13/6 (Career-Related Education) of the WSEU Agreement. For 2007-2009, WSEU-represented employees are entitled to take time off without pay to take career-related educational courses up to but not exceeding 18 semester hours (not to exceed six semester hours per semester) for the duration of this Agreement. Seventy-five percent (75%) of tuition costs and fees will be reimbursed by the Employer, up to the per credit rate in effect at UW-Madison if the employee is still employed upon successful completion of approved courses. Prior to the commencement of any career-related courses, the employee must seek and receive advance authorization from his/her supervisor and from the appointing authority for enrollment in career-related courses. Once approval is given, it may not be rescinded except in case of emergency.

Career-related training and educational activities are those that aid an employee in progressing to any class or class series within the bargaining unit within UW System or for lateral movement to a position in a counterpart pay range within UW System.

B. WISCONSIN EDUCATION ASSOCIATION COUNCIL (WEAC)

The rules governing tuition reimbursement for WEAC-represented employees are set forth in Sections 11/6/1 and 11/6/2 (Tuition Reimbursement) of the WEAC Agreement. For

2007-2009, WEAC-represented employees who take career-related courses at a UW System campus or area technical college, or take correspondence courses from an *accredited institution of higher learning*, will be reimbursed 75% of the tuition cost for up to 12 credit hours (averaging six (6) per year) upon successful completion and continued employment. Attendance at other accredited Wisconsin higher educational institutions will be permitted; however, the reimbursement is limited to 75% of the tuition costs at UWM.

Prior to taking any career-related courses, the employee must seek and obtain advance authorization.

C. STATE ENGINEERING ASSOCIATION (SEA)

The State Engineering Association (SEA) contract is silent on the subject, so these employees are eligible under the rules applicable to nonrepresented classified employees (<http://www.uwsa.edu/fadmin/gapp/gapp25.htm>). The only contract language states that for up to six (6) credits per semester, the employee may take classes without loss of pay.

D. WISCONSIN SCIENCE PROFESSIONALS (WSP)

The rules governing tuition reimbursement for WSP-represented employees are set forth in the WSP Agreement at Sections 10/5/1 and 10/5/2 (Tuition Reimbursement). These rules state that WSP employees shall be reimbursed at 75% of actual tuition costs not to exceed 75% of the tuition in effect at UW-Madison, for up to 15 credits during the term of the Agreement upon successful completion of the approved courses and continued employment. Prior to the commencement of any career-related courses at accredited educational institutions, the employee shall request in writing and shall receive advance written enrollment approval or denial from his/her appointing authority.

Career-related courses are those that are related to an employee's current position or those which aid an employee in progressing to any classification in the employee's current classification series or to a classification in a related occupational group within the bargaining unit within UW System.

E. WISCONSIN PROFESSIONAL EMPLOYEES COUNCIL (WPEC)

The rules governing tuition reimbursement for WPEC-represented employees are set forth in the WPEC Agreement at Sections 10/5/1 and 10/5/2 (Tuition Reimbursement). These rules state that WPEC employees shall be reimbursed at 75% of actual tuition costs not to exceed 75% of the tuition in effect at UW-Madison, for up to 12 credits during the term of this Agreement upon successful completion of the approved courses and continued employment. Prior to the commencement of any career-related courses at accredited educational institutions, the employee shall request in writing and shall receive written approval or denial of reimbursement from his/her appointing authority.

Career-related courses are those that are related to an employee's current position or those which aid an employee in progressing to any classification in the employee's current classification series or to a classification in a related occupational group within the bargaining unit within the agency.

F. WISCONSIN STATE BUILDING TRADES

The Building Trades Agreement is silent on the subject, so these employees are eligible under the rules applicable to nonrepresented classified employees (<http://www.uwsa.edu/fadmin/gapp/gapp25.htm>).

G. WISCONSIN LAW ENFORCEMENT ASSOCIATION (WLEA)

The rules governing tuition reimbursement for WLEA-represented employees are set forth at Section 10/11/7 (Career-Related Education) of the WLEA Agreement. For 2007-2009 WLEA-represented employees are entitled to take time off without pay to take career-related educational courses up to but not exceeding 18 semester hours (not to exceed six semester hours per semester or three semester hours per summer session) for the duration of this Agreement. Seventy-five percent (75%) of tuition costs and fees will be reimbursed by the Employer, up to the rate in effect at UW-Madison, if the employee is still employed upon successful completion of approved courses.

Prior to the commencement of any career-related courses, the employee must seek and receive advance authorization from his/her supervisor and from the appointing authority for enrollment in career-related courses. Once approval is given, it may not be rescinded except in case of emergency.

For operational needs and program continuity, management reserves the right to limit the number of employees availing themselves of this provision at any given time.

Career-related training and educational activities are those that aid an employee in progressing to any class or class series within the bargaining unit within UW System or for lateral movement to a position in a counterpart pay range within UW System.

II. NONREPRESENTED CLASSIFIED EMPLOYEES

A. POLICY

The rules governing tuition reimbursement for nonrepresented classified employees are found in UWS Financial And Administrative Policies (FAP) G25. G25 is available on the University of Wisconsin System Administration website, at <http://www.uwsa.edu/fadmin/gapp/gapp25.htm>. There is a downloadable application form within the UWS FAP G25 policy website.

Reimbursement is available to all permanent and project employees. LTEs and Student Help are not eligible.

B. NUMBER OF CREDITS

The UWS G25 policy specifies that no more than one course, up to five (5) credits, or a training equivalent in any academic term (e.g., a semester, summer session or an equivalent) should be reimbursed.

The G25 policy does not require reimbursement at 100% of the tuition/fees paid and approvals may be denied for financial reasons. Courses may be taken at any state accredited public or private higher educational institution or VTAE institution, although enrollment at UWM is to be encouraged. Courses taken at other institutions shall be limited to the rate for an equivalent course at UWM. Nonrepresented classified employees are entitled to the waiver of segregated fees.

C. ELIGIBLE COURSEWORK

Reimbursements are available for job-related and for career-related courses:

1. Job-related - Credit and noncredit, undergraduate or graduate level non credit or training that is required by the University, or by law or regulations, to maintain salary, status or current position (if the requirements serve a business purpose of the University), or taken to maintain or improve skills required in the employee's present work.
2. Career-related - Undergraduate and graduate level courses and professional development courses which will qualify an employee for advancement. Courses for personal enrichment do not qualify.

Examples of courses which are deemed of benefit to the University and to the employee may include:

- a. Courses which provide knowledge and skills directly related to maintaining or improving current job skills;
- b. Courses mandated by law or regulation in order for the employee to retain the job;
- c. Courses directly related to the profession in which the employee is currently working, current classification or classification series;
- d. Courses which provide for career development within the University including those which are a necessary elective for completion of such degree.

Assistance may be denied in cases where management determines that neither the course nor the degree pursued is of sufficient benefit to the UW.

Reimbursement for career-related undergraduate and graduate courses are subject to the tax provisions of IRC 127 (26 USC §127, Internal Revenue Code §127 Educational Assistance Programs) which excludes up to \$5,250 in educational assistance from personal gross income.

D. APPROVAL

The UWS G25 policy specifies that the employee's request be approved through the appointing authority.

III. UNCLASSIFIED EMPLOYEES

A. POLICY

The rules governing tuition reimbursement for unclassified employees are now found in UWS Financial and Administrative Policies (FAP) G25 (<http://www.uwsa.edu/fadmin/gapp/gapp25.htm>) and UWM policy S-54 (http://www.uwm.edu/Dept/SecU/acad+admin_policies/S54.htm).

UPG 8 was expressly superseded by the 1997 revisions to G25. Reimbursement is available to all faculty, probationary and indefinite academic staff and limited appointees who hold an appointment of at least 50%.

There is a downloadable application form within the FAP G25 website (<http://www.uwsa.edu/fadmin/gapp/gapp25.htm>).

B. NUMBER OF CREDITS

The UWS G25 policy specifies that no more than one course, up to five (5) credits, or a training equivalent in any academic term (e.g., a semester, summer session or an equivalent) should be reimbursed. Courses must be taken at UWM unless the course or program is not available at UWM.

Neither the UWS G25 policy nor the UWM S-54 require reimbursement at 100% of the tuition/fees paid, and approvals may be denied for financial reasons. Unclassified employees are entitled to the waiver of segregated fees.

C. ELIGIBLE COURSEWORK

The course must be beneficial to both the University and the employee in terms of increased knowledge, abilities and skills. This may include courses that relate directly to improving or maintaining job skills; courses mandated by law or regulation in order for the

employee to retain his or her job; courses directly related to the employee's current profession; or courses which provide for career development within the University. Courses for personal enrichment do not qualify.

D. APPROVAL

UWM S-54 specifies that the employee's request must be "...submitted (to) and approved by the...office of the Dean or Division Head before the course begins."

IV. TAX CONSEQUENCES

The tax exemption for career-related, employer-provided educational assistance, IRC 127 (26 USC §127, Internal Revenue Code §127 Educational Assistance Programs) has been made permanent. All tuition reimbursement paid out for undergraduate and graduate courses up to a maximum of \$5,250.00 per calendar year is excludable from gross income. Training which is directly job-related is tax exempt, and not reportable on employee W-2 forms.