



---

<b>Title</b>	Tuition Waiver for Employees
<b>Policy Area</b>	Operations/Human Resources
<b>Policy Number</b>	E.2.4
<b>See also</b>	<a href="#">BCGEU Support Collective Agreement</a> <a href="#">BCGEU Vocational Agreement</a> <a href="#">Okanagan College Faculty Association Collective Agreement</a> <a href="#">Administrative Policy</a>

**Effective Date:** January 1, 2007  
**Approval Date:** October 10, 2007  
**Applies to:** Continuing (Regular) Employees of Okanagan College  
**Approving Body:** President  
**Supersedes:** Employee Participation in OUC Courses  
**Authority:** *College and Institute Act*

The following are responsible for the administration of this policy,

<b>Primary Office</b>	<b>Contact</b>
Registrar's Office	Registrar

---

### Policy Statement

- 1.0 Continuing (Regular) employees of Okanagan College wishing to register for one or more courses in academic, career and technology, developmental, vocational or general interest programs can request a tuition waiver for themselves subject to the prerequisites and admission policies specific to the program as well as the general policies of the College.

## Policy Details

### Tuition Fee Waiver

- 2.0 Tuition fees will be waived for continuing (regular) employees (faculty, vocational, support, administrative) who wish to enrol in courses offered by the College under the following conditions:
- a) The employee meets the course prerequisites and admission policies; and
  - b) The employee will assume costs for textbooks and consumable supplies or materials; and
  - c) Courses shall normally be taken on an employee's own time; however, in the event that it is not possible prior approval of the supervisor shall be required; and
  - d) Employee's registration shall not be counted with regard to a decision to cancel a course due to insufficient student enrolment; and
  - e) Registration occurs after the advance registration period.

Exception:

To waive tuition fees for cost recovery course the following additional conditions must also be met:

- a) A seat is available and a fee paying student is not displaced; and
  - b) Additional instructional costs are not incurred as a result of the employee registration beyond normal marking/grading; and
  - c) Registration must occur no earlier than the last business day before the class starts.
- 2.1 The Commercial Aviation Program is not available for employee tuition waiver.

### Taxation Implications

- 3.0 Canada Revenue Agency ("CRA") Guidelines state: when the training is primarily for the benefit of the College, there is no taxable benefit whether or not the training leads to a degree, diploma, or certificate. A taxable benefit arises when the training is mainly for the employee's benefit.
- a) Specific employment-related training – courses taken to maintain or upgrade employment related skills are mainly for the employer's benefit when it is reasonable to assume that the employee will resume his or her employment for a reasonable period of time after he or she completes the course.
  - b) General employment-related training – some examples of business related courses that CRA considers to be for the employer's benefit are

stress management, employment equity, first-aid and French language courses. These types of courses are not taxable benefits.

- c) Personal interest training – courses taken for personal interest or technical skills not related to the employee’s duties at the College are considered to be mainly for the employee’s personal benefit and, therefore, are a taxable benefit.

- 3.1 If tuition is waived for a course for which the College is deemed to be the primary beneficiary the employee may NOT claim the tuition, fees or the education amounts as exemptions on their personal taxes. If, however, the tuition is waived for a course taken for self interest by the employee and the amount is reported as a taxable benefit on the employees T4, the employee may claim the tuition exemption on their personal taxes. These are general guidelines and the employee should contact CRA directly for tax advice.

## Procedures

- 4.0 In order for the tuition and fee adjustments to be processed, the Tuition Waiver Form, attached to this policy, must be completed in full.
- 5.0 When registering in a Continuing Studies course, the form must be forwarded to the Continuing Studies department no earlier than the last business day before the class starts. Continuing Studies will ensure that the appropriate course or program prerequisites and admission policies are adhered to. The Continuing Studies department will forward a copy of the Tuition Waiver Form to Financial Services after the employee has registered.
- 6.0 When registering in a non-Continuing Studies course, the form must be forwarded to the Registrar’s Office after the advance registration period, except in the case of cost recovery courses, in which case the form should be forwarded to Registrar’s Office no earlier than the last business day before the class starts. The Registrar’s Office will ensure that the appropriate course or program prerequisites and admission policies are adhered to. The Registrar’s Office will forward a copy of the Tuition Waiver Form to Financial Services after the employee has registered.
- 7.0 The supervisor or manager of the employee requesting a tuition waiver is responsible for confirming whether or not the course to be taken is primarily for the benefit of the College or whether the benefit is of a personal nature for the employee.
- 8.0 Financial Services is responsible for ensuring appropriate documentation is maintained for audit purposes, the employee record is adjusted appropriately to reflect the tuition waiver and for reporting applicable taxable benefits on the employee’s T4 form.

## Additional Information

- 8.0 Tuition Waiver Form attached.



## Tuition Waiver Form for Employees

The College appreciates and recognizes the value of professional and personal development. The College shall waive application and tuition fees for all continuing or regular College employees (Faculty, Vocational, Support and Administrative) under policy guidelines. Employees should be aware that these tuition waivers may be considered a taxable benefit. All interested employees shall follow the application procedure outlined below:

1. The employee should complete Section 1 then submit this form to her/his supervisor to determine the prime beneficiary of the training. If time off work is required, this must also be approved by the supervisor, prior to proceeding (Leave Form required – forward approved Leave Form to Human Resources).
2. If the course requested is cost recovery, the form should be forwarded to the relevant Dean or Director to complete Section 2.
3. The employee must present the completed Tuition Waiver Form to the Registrar's Office or Continuing Studies department at the time of registration. Forms for tuition-waived registration in a cost recovery course should be forwarded no earlier than the last business day before the class starts.
4. The Registrar's Office or Continuing Studies department will then forward the Tuition Waiver Form to Finance for processing and reporting as required.

### SECTION 1: APPLICATION AND SUPERVISOR REVIEW

Applicant:		Phone No. / Local	Centre
Department and Faculty:			
Employee I.D.:		Date of Application:	
Course(s):			
Date(s) of Course(s):		Campus of Course(s):	
Reason for Participation:			
I believe the primary beneficiary of this training is:			
_____ Okanagan College		The Employee (self-interest): _____	
Employee's Signature: _____		Date: _____	
Supervisor's Signature: _____		Print Name & Date: _____	

### SECTION 2: REVIEW BY PROGRAM DEAN OR DIRECTOR (COST RECOVERY COURSES ONLY)

<b>Fees:</b> Tuition	
Materials	
<b>Amount of Fee Waiver:</b>	
<b>Comments:</b>	
<p align="center"><b>Approval from the Dean/Director responsible for the requested course</b></p> Signature: _____ Date: _____	