

## **TUITION WAIVER AND AUDITING COURSES AT RICE**

### **Applies to: Faculty and Staff Who Are Eligible for Benefits and Retirees**

Rice University's success in executing its mission and achieving its ambitious goals significantly depends on excellent faculty and staff performance. To recruit, retain and develop an excellent staff, Rice University strives to:

- Provide high-quality career-related professional development opportunities to increase staff effectiveness in current positions and to support career progression;
- Provide career opportunities across schools and divisions;
- Build a pipeline of well-qualified internal and external candidates prepared to fill vacant positions;
- Ensure that Rice managers are accountable for effectively directing, evaluating, recognizing, developing and compensating their staffs; and
- Provide ongoing educational opportunities and involvement with campus academic life for Rice retirees.

Rice University's tuition waiver and course auditing programs, as outlined below, support the university's goal of faculty and staff development.

### **TUITION WAIVER**

Rice provides employees and retirees a waiver of tuition for one eligible undergraduate or graduate course per academic semester.

#### **Employee and retiree eligibility**

All benefits eligible faculty and staff, and Rice retirees, may apply for tuition waiver. Generally, staff must have successfully completed their six-month probationary period in order to be eligible for the tuition waiver. Supervisors can permit staff who have not completed their probationary period to apply in instances in which both the staff member and the department will directly benefit from the staff member's enrollment in and completion of the course. Employee eligibility for tuition waiver ceases when the employee is no longer benefits eligible or terminates employment prior to attaining Rice retiree status.

Eligible employees and retirees must meet all required educational preparation prior to the course, and are subject to all academic rules and regulations. The privilege of continuing in the program is contingent upon satisfactory academic performance in accordance with university regulations.

### **Course eligibility**

Undergraduate and graduate courses at Rice, with the approval of the instructor, are eligible for tuition waiver with the following exceptions:

- 1) all courses in the Jones Graduate School of Business,
- 2) all courses in the Glasscock School of Continuing Studies,
- 3) all Rice Summer School courses,
- 4) all undergraduate and graduate courses offering individual instruction, including musical performance and composition, in the Shepherd School of Music, and
- 5) all courses offering individual instruction in the School of Architecture.

Courses may be taken for credit or for audit.

Benefit-eligible employees are also eligible for tuition reimbursement for certain courses in Jones Graduate School Executive Education, the Glasscock School of Continuing Studies, and Rice Summer School. Please consult the Tuition Reimbursement policy No.432.

### **Application process**

The employee or retiree must provide a completed application for tuition waiver to Human Resources prior to the beginning of the course. The application must have the approval of the instructor. In addition, an employee must have the approval of his or her supervisor.

Applications are located: [http://people.rice.edu/HR\\_Forms.aspx](http://people.rice.edu/HR_Forms.aspx).

### **Income tax information**

The determination of whether tuition waivers provided under this policy is taxable income to the employee will be made by applying applicable IRS tax codes and dollar limits. Generally, undergraduate courses are considered exempt from being included in gross wages and only those amounts above the IRS threshold (currently \$5,250 per calendar year) for graduate level courses will be treated as taxable income for the employee.

### **Scheduling courses**

The supervisor must agree with the employee about any temporary change in work hours if necessary, and indicate approval by signing the application. Supervisors should consult with Human Resources on any questions concerning this policy. The employee must forward the signed application to Human Resources via campus mail (MS-92), or by email to [benefits@rice.edu](mailto:benefits@rice.edu) for final approval. The employee will receive a copy of the approved application.

## **AUDITING COURSES AT RICE**

### **Employee and retiree eligibility**

All benefits eligible faculty and staff and their spouses and domestic partners, and Rice retirees and their spouses and domestic partners, may apply to audit one Rice course per semester. Staff must have successfully completed their six-month probationary period in order to apply. There is a similar six-month waiting period for spouses and domestic partners of newly-hired Rice employees. Supervisors can permit staff who have not completed their probationary period to apply in instances in which both the staff member and the department will directly benefit from the staff member's enrollment in and completion of the course. The eligibility of employees and their spouses or partners to audit courses ceases when the employee is no longer benefits eligible or terminates employment prior to attaining Rice retiree status.

Eligible employees and retirees must meet all educational preparation prior to the course, and are subject to all academic rules and regulations.

### **Course eligibility**

Undergraduate and graduate courses at Rice, with the approval of the instructor, are eligible for audit with the following exceptions:

- 1) all courses in the Jones Graduate School of Business,
- 2) all courses in the Glasscock School of Continuing Studies,
- 3) all Rice Summer School courses,
- 4) all undergraduate and graduate courses offering individual instruction, including musical performance and composition, in the Shepherd School of Music, and
- 5) all courses offering individual instruction in the School of Architecture.

Benefits eligible employees are also eligible for tuition reimbursement for certain courses in Jones Graduate School Executive Education, the Glasscock School of Continuing Studies, and Rice Summer School. Please consult the Tuition Reimbursement policy No.432.

### **Application process**

The application must have the approval of the instructor. In addition, the employee must have the approval of his or her supervisor. The employee must forward the signed application to Human Resources via campus mail (MS-92), or by email to [benefits@rice.edu](mailto:benefits@rice.edu) for final approval

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### **Scheduling courses**

The supervisor must agree with the employee about any temporary change in work hours if necessary, and indicate approval by signing the application. Supervisors should consult with Human Resources on any questions concerning this policy.

### **Income tax Information**

Rice employees may audit courses under the same tax guidelines as tuition waivers. However, graduate-level courses audited by the employee's spouse or domestic partner will generate taxable income to the Rice employee.

Any questions of interpretation regarding this policy should be referred to Human Resources.

See also: [Tuition Reimbursement Policy No. 432](#)  
[Retiree Definition and Benefits Policy No. 422](#)

Supersedes: Policy No. 409-96  
Policy No. 431-94

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