Policy #	HR103
Approved By:	
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Title:	Vice President Human Resources &
	Organizational Effectiveness
Approval Date:	October 20, 2017
Policy Holder:	Vice President Human Resources &
	Organizational Effectiveness
Administrative Contact:	Compensation & Benefits Specialist
Replaces Policy Dated:	June 25, 2012
Review Date:	October, 2022

# **Tuition Reimbursement for Dependents**

#### **Purpose**

The Humber College Institute of Technology & Advanced Learning and the University of Guelph-Humber (hereafter referred to as "Humber" or "the College") is committed to providing opportunities to full-time employees and their dependents for both personal and professional development. In order to support this commitment Humber offers tuition reimbursement for Ministry of Training Colleges and Universities (MTCU) funded courses at both Humber and University of Guelph-Humber.

This document is available in alternate format on request.

#### Scope:

This applies to all full-time employees and their dependents and to all MTCU funded day or evening courses at Humber or the University of Guelph-Humber.

### **Definitions:**

<u>Eligible Employee:</u> Any full-time staff employed in either the Administrative, Academic or Support Staff category including those on sabbatical leave, leave of absence without pay, long-term disability, less than 12 months full time employment (i.e: 9 or 10 month terms covered under the Collective Agreement)

Eligible Dependents: bona fide dependents of full-time staff as defined in the Income Tax Act.

- a) Spouse/partner same sex, opposite sex, married or common-law
- b) Dependent children under age 21
- c) Dependent children over age 21 but under age 25
- d) Age restriction of 25 years does not apply to a disabled child who was diagnosed before the age of 25 and was insured as a dependent of the employee immediately before the age of 25.

Funded Courses: Courses funded by Ministry of Training Colleges and Universities (MTCU).

<u>Full-Time Studies</u>: A student who is officially enrolled in at least 66 2/3% of the courses, or if enrolled in at least 70% of the credit hours prescribed for the semester in the student's current program. A student granted advanced standing or an exemption from a course is not considered to be enrolled in the course. Students with disabilities, who require a reduced course load as an accommodation, and who are registered with Accessible Learning Services, may be considered full-time students when they are registered in 40% or more of a full course load.

Non-Funded Courses: Courses funded by the College solely from the fees paid by students.

<u>Part-Time Studies:</u> a student, who is registered in less than 66 2/3% of the courses, or less than 70% of the credit hours prescribed for the program in the current semester.

# Policy:

- 1. Full-Time Employees in order to be eligible for the financial benefit provided by the tuition reimbursement for dependent policy the college employee must fulfill the following requirements:
  - 1.1 The employee must be a permanent full time employee of the College and be actively employed on the first day of the semester for which the benefit is sought.
  - 1.2 Eligible College employees who have the right to claim a benefit under the policy include:
    - 1.2.1 Full-time employees (includes probationary status)
    - 1.2.2 Full-time employees on sabbatical leave
    - 1.2.3 Full-time employees on approved leave of absence without pay
    - 1.2.4 Full-Time employees on approved leave of absence with pay
    - 1.2.5 Full-Time employees on Long Term Disability
    - 1.2.6 Full-Time employees on a less than 12 month employment
- 2. Dependents of Full-Time Employees:
  - 2.1 Dependents of full-time employees, subject to regular admission requirements and availability, may enroll as full-time students in courses offered by Humber and the University of Guelph-Humber under a tuition reimbursement practice. The benefit does not apply to dependents who study on a part-time basis.
  - 2.2 Eligible dependents:
    - 2.2.1 Must satisfy the course entrance requirements
    - 2.2.2 Are eligible for a maximum tuition reimbursement per semester of \$2500, and
    - 2.2.3 May receive support up to a maximum of ten (10) semesters
  - 2.3 Tuition shall be reimbursed to the dependent, less student fees and/or any Humber bursaries and/or scholarships, following confirmation of enrolment after the MTCU audit date, generally in December and April.

- 2.4 Subject to changes to the Canada Revenue Agency (CRA) Income Tax Act, the funds received by the eligible dependent are considered taxable income to the student.
- 2.5 The College reserves the right to amend or discontinue the plan at its sole discretion.
- 3 These benefits shall commence the first semester after the date of the employee's date of hire.
- 4 There is no entitlement to any tuition reimbursement that is not already paid as of the last day on which the employee provides services for Humber, even if in receipt of payments in lieu of notice after the last day of actual work, except as required by (and then only to the minimum extent required by) the *Employment Standards Act, 2000*. No tuition reimbursement will be paid over any period in lieu of notice in the event of termination of employment.
- 5 Programs/Courses covered by the Policy: For the College employee to qualify for a benefit under the tuition reimbursement for dependent policy the registered student must be enrolled as a fulltime student, in an MTCU approved program which matches one of the following categories:
  - 5.1 A post-secondary program
  - 5.2 A post-diploma program (post-graduate)
  - 5.3 Undergraduate degree program
  - 5.4 Apprenticeship Program classroom portion of course

The policy will not apply to registered students enrolled in continuing education courses or certificate programs, or to any course or program activity for which the registrant is not required to pay a tuition fee.

#### References:

Canada Revenue Agency Income Tax Act
Academic Employee Collective Agreement
Support Staff Collective Agreement
Terms and Conditions for Administrative Staff

## Appendices:

Tuition Reimbursement for Dependents of Full Time Employees Application