Employee Eligibility

- Appointed to a permanent established position (Temporary/OPS employees are **not** eligible)
- Full-time (40 hrs./week)
- Appointed prior to the first day of class.
- Staff employees are eligible after their initial 6 (six) month probationary period has been fulfilled
- Not having a substandard performance rating for their most recent evaluation (must have an overall rating of Meets Expectations or higher)
- Not on an active Performance Improvement Plan
- Not having received any written discipline within the past twelve (12) months
- Expected to be employed full-time past the end of the semester for which enrolled; individuals who leave USF employment before the last day of the semester may be required to pay the tuition and fees in full
- May be on approved leave with or without pay
- Dependent or family member may not be participating in the Tuition Remission Program
- Medical Residents in job code 9188 will be eligible for ETP with approval from the USF GME Office. Please visit GME Stipend & Benefits for more information about GME internal procedures for submitting a waiver for approval or reach out directly to bradclark@usf.edu for questions. (**Note: only Medical Residents, not their dependents, are eligible for the waiver.)**

An employee who withdraws from the same class twice or who enrolls but does not complete the course is not eligible to take other classes under this program. Central Human Resources may review exceptions and hardship situations on a case-by-case basis. Central Human Resources may also determine whether an employee or dependent who did not pass a class is eligible to retake a class under this program.

Course Eligibility

- Graduate and Undergraduate course eligibility is based on each course's 5 (five) digit CRN #
- Credit earning courses only
- Excludes Self-Funded/Cost-Recovery/Self-Supporting courses or programs
- Excludes all Performance, Practicum, Continuing Education, Cooperative Education, Correspondence Courses, Life-long Learning, Directed Individual Study or Research, Internship, Program for Adult Credit Education (PACE), and one-to-one
- Excludes non-credit earning courses
- Excludes Auditing a course for no credit
- Some distance learning restrictions apply, see below
- Other exclusions may apply at other universities

Certain credited courses offered by the University College Department are not state funded; the program will not cover those courses and non-credit courses. Employees should find out if the course they want to take falls into any of those categories before registering.

College credit courses which include special fee assessments to offset costs associated with the delivery at a distance or remote location are eligible, but the employee will be responsible for paying the special assessment fee.

Only USF courses are eligible unless the faculty or staff member's principal place of employment is not in a city with a USF campus. In that circumstance, the employee or faculty member may enroll in courses at the closest Public State of Florida University (UWF, FSU, FAMU, UNF, UF, UCF, FAU, FIU, FGCU), in accordance with the course eligibility provisions of that institution and the fee payment provisions of USF. The employee is responsible for paying any costs that exceed the amount covered by the USF ETP, including costs above the applicable USF per-credit-hour rate (in-state or out-of-state) and any amount exceeding the maximum of 6 credit hours.

Employees who are eligible to take courses at other universities are also responsible for any per-credit-hour fees, as well as any additional fees that exceed the applicable USF per-credit-hour rate, whether based on in-state or out-of-state tuition. Payment should be coordinated with the Resource Management & Analysis office and Central Human Resources. This does not apply to employees working remotely whose principal place of employment is within 50 miles of a USF campus.

Registration

Prior to taking courses, employees must apply to and be accepted by the University as a good-standing degree seeking or non-degree seeking student. Once accepted, employees may enroll into courses during the regular registration period based on their student classification and their assigned date by the Registrar's Office.

In order to have tuition waived through the ETP, employees must complete the Employee Tuition Program Course Request Form Prior to the appropriate semester deadline due the 4th day of the semester at 5 PM. If the form is submitted after the deadline, it will not be processed. This will result in the employee being responsible for any applicable tuition and fees, unless approved through an appeal for documented extenuating circumstances.

Payment and Fees

The ETP covers the following costs:

- Matriculation fees (in-state tuition)
- Out-of-state tuition (NOTE: If USF is granted the authority to waive out-of-state tuition, USF will waive it for USF employees participating in this program.)
- Distance Learning fees
- Off-campus fees (not including special fee assessment for distance or remote locations)
- Lab fees

The following fees are waived:

- Activities and services fees
- Green Energy fees
- Facilities fees
- Athletic fees
- Out-of-state financial aid fees
- Financial aid fees
- Capital improvement fees
- Health fees
- Technology fees
- Transportation fees

Employees pay for any other fees and costs that are over and above normal credit hour costs, including:

- Application fees
- Books
- Late fees
- Material and supply fees
- Repeat surcharge
- Transcript fee
- Special fee assessments for remote or offsite courses
- Online Graduate Certificate Program fees
- College credit courses and associated program fees and special assessments associated with an entire program such as the medical program, Executive MBA, etc.

NOTE: At the discretion of the employee's department, the department may pay all or any of the employee's fees and

costs. This is coordinated with the employee's department and not Central Human Resources. All department payments of tuition, fees and costs for non ETP eligible employees and courses are additional wages subject to employment taxes and withholding which, depending on the amount of the payments received, could result in a substantial reduction in your take-home pay.

Tax Implications for Employer Provided Assistance

Waiver of Undergraduate Tuition – The value of undergraduate tuition waived by USF on behalf of its employees is not taxable income pursuant to Internal Revenue Code Section 117.

Waiver of Graduate Tuition – USF has established a tuition benefit plan pursuant to Internal Revenue Code Section 127 that permits the exclusion of up to $5,250 of graduate tuition and fees from an employee's taxable income each calendar year. If an USF employee's tuition and fees are above this amount the difference will be included on the employee's W-2 as wages at the end of the calendar year. Please note, starting January 2027 the Internal Revenue Code Section 127 permits the exclusion of up to $5,400.

How to Account for Time in Class

For Administration and Staff employees, time in class may be accounted for in one of the following ways, depending on the circumstances.

1. When the immediate supervisor or higher-level supervisor reasonably requires that the employee take the class as part of professional development, time to attend class during the employee's regular work hours is considered time worked.
2. When the class is not required as part of the employee's job, the class should be taken outside of regular work hours. When the class is not available outside of regular work hours, with the supervisor's approval the employee may use annual leave or other earned leave or may adjust his/her work schedule to cover the class time.

The immediate supervisor or higher-level supervisor may disapprove attendance in a class during work hours when the employee's absence is detrimental to the operation of the work unit, or for other operational reasons. Employees are encouraged to pursue continuous learning, including taking USF courses, and supervisors are expected to reasonably support such learning opportunities. Contact benefits@usf.edu regarding any questions or concerns.