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Title	Tuition Waiver for Employees
Policy Area	

## 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



## Tuition Waiver Form for Employees

The College appreciates and recognizes the value of professional and personal development. The