



# MEMORANDUM

May 10, 2023

## Revisions to Board Policies R821 & R824 - Employee Tuition Remission Benefits

Current Board policy authorizes institutions to provide reduced tuition and/or fees as an employee benefit for faculty, staff, and emeritus personnel, subject to limitations prescribed by institutional policy. Authorizing an employee tuition remission benefit without a system-level baseline for how the program is structured leaves open the risk that these benefit offerings vary by institution to a greater than intended degree. The proposed policy changes would set the default benefit as applicable to an institution's undergraduate tuition rate or postsecondary tuition at technical colleges unless otherwise contemplated by an institution. The proposed policy changes would further exclude graduate tuition and differential tuition from the default benefit program unless an institution specifically identifies the programs and tuition schedules for which such remissions apply.

### **Commissioner's Recommendation**

The Commissioner recommends the Committee adopt the proposed revisions to policies R821 and R824 and forward to the full Board for final approval.

### **Attachments**

## R821, Employee Benefits<sup>1</sup>

**R821-1 Purpose:** To provide guidelines for employee benefits including vacations, paid holidays, sick leave, bereavement leave for miscarriage or still birth, emergency leave, military leave, jury and witness service, tuition reduction and sabbatical and administrative leave.

### R-821-2 References

- 2.1 [Utah Code § 53B-2-106](#), Duties and Responsibilities of the President
- 2.2 [Utah Code § 39-3-2](#), Government Employees in United States Armed Forces or National Guard
- 2.3 [Utah Code § 53B-1-402\(9\)](#), Bereavement Leave
- 2.4 [Board Policy R824, Tuition Remission Benefits](#)

### R821-3 Policy

#### 3.1 Vacation Policy

**3.1.1 Standard Vacation Schedule:** All full-time salaried non-exempt personnel on 12-month appointments are entitled to annual vacation benefits between 12 and 22 days based on graduated years of service as determined by institutional policy.

**3.1.2 Maximum Accrual:** Subject to availability of funding, the maximum accrual, pursuant to the standard vacation schedule, of unused vacation time for which payment is due upon termination of employment shall not exceed 30 days plus the current year's accrued vacation time.

**3.1.3 Transferability of Vacation Benefits:** Employees in the System who transfer from one employing unit to another within the System should be deemed to retain their accumulative service credits for the purpose of calculating their accumulating vacation benefits earned while in the new employment situation.

#### 3.2 Paid Holidays

**3.2.1 Standard Holiday Schedule:** All full-time employees are entitled to the following paid holidays:

New Year's Day  
Martin Luther King/Human Rights Day  
President's Day  
Memorial Day  
Juneteenth National Freedom Day  
Independence Day  
Pioneer Day  
Labor Day  
Thanksgiving Day  
Christmas Day  
Three additional Days (as declared by the Institutional President)

#### 3.2.2 Variations from Standard Holiday Schedule

**3.2.2.1** A holiday falling on Saturday will be observed the previous Friday.

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<sup>1</sup> Adopted July 27, 1977; amended November 22, 1977, November 8, 1991, January 17, 1992, May 20, 2022, and July 14, 2022, and XXX.

**3.2.2.2** A holiday falling on Sunday will be observed the following Monday.

**3.2.2.3** Juneteenth National Freedom Day is on June 19 and will be observed that day if it falls on a Monday. If Juneteenth National Freedom Day falls on a Tuesday, Wednesday, Thursday, or Friday, it will be observed the immediately preceding Monday. Notwithstanding subsections 3.2.2.1 and 3.2.2.2, if June 19 falls on a Saturday or Sunday, Juneteenth National Freedom Day will be observed the following Monday.

**3.2.2.4** The institutions will make reasonable efforts to avoid scheduling regular classes on a scheduled holiday, but if classes are so scheduled, the holiday will not be observed by the faculty.

### **3.3 Sick Leave**

**3.3.1** All full-time non-exempt salaried personnel shall accumulate sick leave credits at the rate of one day for each month of continuous service, subject to such limitations on maximum accrual as may be imposed by institutional policy.

**3.3.2.** In exceptional cases after all accrued sick leave and earned vacation have been exhausted, extended sick leave may be authorized by the president pursuant to institutional policy.

**3.3.3** Each institution shall have a sick leave conversion policy for all employees covered by subsection 3.3.1. Such institutional policy shall include the following features:

**3.3.3.1** The employee may convert a maximum of four days per year of accrued sick leave to vacation;

**3.3.3.2** The employee must maintain a minimum level of annual sick leave credits before he or she is allowed to convert excess sick leave above that minimum level to vacation;

**3.3.3.3** Usage by the employee of more than specified levels of sick leave days in a given year shall limit that employee's conversion of sick leave for that year; and

**3.3.3.4** Sick leave converted to vacation leave must be included within the maximum accrual of the employee's unused vacation balance for purposes of payment at termination.

**3.4 Bereavement Leave:** An institution shall provide at least three working days of paid bereavement leave for an employee immediately following a miscarriage or still birth if:

**3.4.1** The employee, or the employee's spouse or partner experienced the miscarriage or still birth;

**3.4.2** The employee's former spouse or partner experienced the miscarriage or still birth and the employee would have been the biological parent a child born from the pregnancy;

**3.4.3** The employee provides documentation to show that the individual who experienced the miscarriage or still birth intended the employee to be the adoptive parent of a child born from the pregnancy; or

**3.4.4** The employee would have been a parent of the child born of the pregnancy under a valid gestational agreement.

**3.5 Emergency Leave:** Emergency leave for death in an employee's immediate family may be authorized by institutional policy, but shall not exceed three working days.

**3.6 Military Leave:** Full-time personnel who are members of any reserve branch of the United States Armed Forces are entitled to leaves of absence with full pay for all time not in excess of 15

working days per year spent on duty at annual encampments or other required active duty training. This leave shall be in addition to annual vacation leave with pay.

### **3.7 Jury and Witness Service**

**3.7.1** Employees necessarily absent from work in compliance with an official requirement to appear for jury service or a subpoena to appear as a witness at a trial, deposition, or other official proceeding will continue to receive the equivalent of full pay, provided that the institution will request of the employee, in writing, to return the jury or witness fee.

**3.7.2** This allowance covers only time lost while actually engaged in jury service or attendance as a witness, and in reasonable travel to and from the place of such service.

**3.7.3** This policy does not apply when an individual appears in court on their own behalf.

**3.7.4** Under the laws of the state of Utah, adult citizens of the United States who are able to read, speak, and understand the English language, and who are not incapacitated by physical or mental disability, are eligible and may be called to render jury service. The law specifies that no qualified prospective juror is exempt from jury service, but that the court may excuse an individual from such service, at the discretion of the judge, upon a showing of undue hardship, extreme inconvenience, or public necessity for any period the court deems necessary.

**3.8 Tuition Reduction:** Utah System of Higher Education institutions may provide for reduced tuition and/or fees as an employee benefit for faculty, staff, and emeritus personnel, subject to the limitations prescribed by [institutional pBoard Policy R824](#).

**3.9 Sabbatical and Administrative Leave:** Sabbatical and administrative leaves are not employee benefits, but rather are programs for professional development which benefit the entire educational enterprise and are granted by the institutions in consideration thereof. Because of the differences in academic roles of the several institutions, maximum discretion should be allowed to each institution to develop its own sabbatical and administrative leave policy.

## R824, Tuition Remissions Benefits<sup>1</sup>

**R824-1 Purpose:** To provide for tuition remissions in the form of reductions, or in some cases a total waiver, of tuition charges for employees and dependent members of their families who enroll in classes at the institution, as a special fringe benefit associated with employment at the institutions.

### R824-1 References

- 2.1 [Utah Code § 53B-2-106](#), (~~Duties and Responsibilities of the President – Approval of the Board of Trustees~~)
- 2.2 [Utah Code § 53B-8-101\(1\)](#), (~~Waiver of Tuition~~)
- 2.3 ~~Policy and Procedures~~ [Board Policy R821](#), Employee Benefits

### R824-3 Policy

**3.1 Benefit Program:** ~~The~~ institutions in the System of Higher Education are authorized to provide institutional tuition remissions to institutional employees and their family members. Such waivers shall constitute a form of fringe benefit ~~program~~ and shall not constitute ~~a form of~~ scholarship assistance or student financial aid “in behalf of meritorious or impecunious resident students” within the meaning of Utah Code [section §53B-8-101\(1\)](#). Benefit program waivers shall only apply to the undergraduate institutional tuition at degree-granting institutions or postsecondary tuition at technical colleges unless otherwise established by an institution’s policy. Benefit program waivers shall not be granted for graduate tuition or differential tuition unless an institution specifically identifies the programs and tuition schedules for which such remissions apply.

**3.2 Graduate Teaching and Research Assistants:** Research universities may waive the tuition and fees ~~otherwise payable owed~~ by graduate teaching assistants and research assistants as part of the total package of compensation and benefits made available to graduate students employed for this purpose.

### R824-4 Reporting Procedures

**4.1 Budget Reporting:** For budget purposes, tuition remissions will be reported as reduced tuition rates. Therefore, the discounted portion of tuition will ~~therefore~~ not be recognized as tuition revenue ~~nor and will~~ the amount of tuition remissions will not be reported as employee benefits.

**4.2 Annual Financial Statements:** For the purpose of annual financial statements, revenues reported from tuition and fees will include tuition remissions, with an offsetting amount for employee benefit expenditures, in accordance with generally accepted accounting principles for colleges and universities.

**4.3 Policy Implementation Reporting:** Special reports will be prepared by the Commissioner’s Office, as requested by the Board of Higher Education and other interested agencies, setting forth the number of faculty, staff, and dependents receiving tuition remission benefits and the amount of remitted tuition charges associated with those benefits. The full-time student equivalents of the personnel who receive the benefit will also be included in these special reports.

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<sup>1</sup> Adopted December 15, 1981; ~~amended~~ April 20, 1982; ~~and~~ September 2, 1999; and XXX.

**FY 2022 Institution Reported Employee Tuition Remission Benefits**

<b>Degree Granting Institution</b>	<b>UU</b>	<b>USU</b>	<b>SUU</b>	<b>UVU</b>	<b>UTU</b>	<b>WSU</b>	<b>SLCC</b>	<b>Snow</b>
FY 2022 R-1 Gross Tuition	\$542,645,825	\$214,132,167	\$91,685,190	\$161,516,510	\$59,989,299	\$99,011,591	\$65,118,999	\$17,950,494
R-1 Employee Benefits Undergraduate	\$12,845,344	\$1,689,680	\$1,039,307	\$3,462,702	\$725,590	\$2,081,560	\$649,062	\$264,496
R-1 Employee Benefits Graduate	\$2,307,483	\$855,390	\$746,969	\$0	\$0	\$0	\$0	\$0
Total	\$15,152,827	\$2,545,070	\$1,786,276	\$3,462,702	\$725,590	\$2,081,560	\$649,062	\$264,496
% of Gross Tuition	2.79%	1.19%	1.95%	2.14%	1.21%	2.10%	1.00%	1.47%
R-1 Tuition Waivers	\$50,085,223	\$48,861,568	\$23,239,774	\$17,157,193	\$16,073,844	\$15,433,434	\$4,749,418	\$2,703,498
Employee Benefits % of Tuition Waivers	30.25%	5.21%	7.69%	20.18%	4.51%	13.49%	13.67%	9.78%
<b>Technical College</b>	<b>BTC</b>	<b>DTC</b>	<b>DXTC</b>	<b>MTC</b>	<b>OWTC</b>	<b>SWTC</b>	<b>TTC</b>	<b>UBTC</b>
FY 2022 R-1 Gross Tuition	\$1,486,474	\$2,042,177	\$1,038,769	\$2,490,979	\$2,123,489	\$503,236	\$459,686	\$369,368
R-1 Employee Benefits Undergraduate	\$0	\$34,550	\$11,365	\$36,940	\$20,954	\$618	\$0	\$0
% of Gross Tuition	0.00%	1.69%	1.09%	1.48%	0.99%	0.12%	0.00%	0.00%
R-1 Tuition Waivers	\$36,812	\$123,265	\$18,720	\$44,448	\$0	\$1,849	\$15,084	\$4,804
Employee Benefits % of Tuition Waivers	0.00%	28.03%	60.71%	83.11%	N/A	33.42%	0.00%	0.00%