

R824, Tuition Remissions Benefits¹

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.

¹ Adopted December 15, 1981; ~~a~~ Amended April 20, 1982; ~~and~~ September 2, 1999; [and XXX](#).