

CONTINUING EDUCATION

Purpose

Continuing Education (CE) enables full-time benefited staff employees to begin or further their education.

Eligibility

The benefit is available to full-time benefited staff employees who have worked a minimum of 6 months after being classified as a benefited employee (for most this will be the date of hire). Employees using this benefit must be accepted into a degree program. The employee must be actively at work in their normal place of business at the time of application, enrollment and start of classes. Employees who are on approved paid or unpaid leave may apply upon returning to work in a full-time capacity. This benefit is contingent upon management approval.

Conditions of Benefit

The Financial Aid Satisfactory Academic Progress (SAP) policy is incorporated into the CE benefit. Staff must adhere to this policy. The maximum number of hours allowed shall be the minimum number of hours required to complete their degree. In addition, any employee taking a course must be admitted into a degree program before using the CE benefit. In the event of an involuntary termination, the individual may be immediately withdrawn from school. If the individual is immediately withdrawn from school, he/she must take off one full semester before re-enrolling.

Coverage of Benefit

Tuition/Fees – The CE benefit will cover tuition and seminary fees. The activity fee will be waived, however, if the employee elects to use the LaHaye Student Center or attend LU sporting events, applicable fees will be charged to the employee.

Programs Not Covered — The CE benefit does not include the following programs: Doctor of Osteopathy, Law School, degree programs or JURI courses offered by the Law School, A.A. and B.S. in Paralegal Studies, M.B.A.–American Legal Studies, M.B.A.–International Legal Studies, (undergraduate or graduate certificate programs).

Waiting Period – The employee must be benefited for a minimum of 6 months before being eligible to take his/her first course using the CE benefit. If the full 6 months has not been reached before the start of the course, the employee must wait until the next sub-term to use the CE benefit.

The CE benefit covers no more than the minimum hours* required in the program at each degree level, i.e. associate's, bachelor's, master's, doctoral, in the resident or online learning programs of the University.

*Please see Coordination of Benefits section if the employee has already attempted hours toward a degree he/she is seeking to complete.

Taxation

The IRS allows for tax-free tuition assistance under IRC 117 for all undergraduate classes taken at Liberty, as well as graduate classes of those employees performing teaching or research for the University. The University also provides the benefit for graduate classes to employees under IRC 127. Employees taking graduate courses are not taxed on the first \$5,250 of tuition value in any one calendar year. Employees enrolled in graduate classes that exceed the \$5,250 value allowance in one calendar year will have the dollar value over and above the \$5,250 allowance added to their reportable income. The IRS requires that all reportable tuition reduction be reported through payroll and taxed in the year the classes were taken. The only exemption to taxation are those employees enrolled in graduate classes who are performing teaching or research for the University and/or those qualifying classes required by the University to maintain licensing, certification or other specific CEU (Continued Education Units required by authorizing licensing and/or certifying agencies).

Employees who believe they may meet the taxation exclusion for graduate courses due to performing teaching or research for the University should fill out the *CE and DGIA Tax Exemption Form* requesting authorization, have it signed by the appropriate supervisory party as indicated on the form, and return to HR for approval. The form can be found on the HR website. This form should be filled out as soon as possible after enrolling in any graduate classes.

Taxation of the Benefit – Administrative Process

Since the IRS requires the University to deduct regular withholding taxes from any graduate tuition amount over the \$5,250 tax allowance and many employees meet this threshold early in the year, HR has instituted a process to periodically assess when an employee has or will exceed the \$5,250 tax allowance threshold. This process allows the employee to pay the taxes associated with the benefit as required by the IRS on a “pay as you go” pro-rata basis during the year, eliminating the year-end impact of the full benefit addition to income and taxation.

Off-Campus Courses

The amount per fiscal year is \$1,500 for course work completed at an institution other than Liberty. These courses must be for degree seeking students only and can only be taken if the course(s) counts towards the completion of the degree they are currently seeking and are not offered by Liberty University Online or resident programs. These courses may be taxable as well if dollar value combined with other taxable tuition reduction exceeds the \$5,250 annual tuition tax allowance.

Restrictions

- Employees may take up to 18 credit hours per academic year.
- Staff will make up time missed due to taking a resident course during their scheduled work week.
- All course work is contingent upon supervisor approval.

Intensive Courses

A maximum of two intensives (courses offered during one or two week blocks of time) can be taken each calendar year. However, the employee must use approved vacation time for intensives. A request for

vacation and/or personal time approved by a supervisor must be turned in **with the CE form, 3 weeks prior to the financial check-in date.**

Coordination of Benefits

Degree at LU

If a degree was earned at LU, the employee may not use the education benefit to complete another degree at the same level.

Degree at Another Institution

If a degree was earned at another institution; the employee may use the education benefit to complete another degree at the same level.

Degree in Process

All hours at Liberty University or through Liberty Online will go toward the minimum number of hours to complete the degree. Once the minimum number of hours required to complete the degree is reached, no more hours will be available to take courses at that same degree level.

- Employees already taking a course(s) using either the DGIA education benefit or university scholarship may not change to the CE benefit until the start of the next term.

Prerequisites

Prerequisites will be covered under CE when required for a graduate degree program in which the employee is majoring.

Process**

Undergraduate Students

- Undergraduate students must complete and submit the Free Application for Federal Student Aid (FAFSA) each year that they are enrolled. If the FAFSA application is selected for verification the employee must provide requested documentation to the Financial Aid Office.
- In addition, the Virginia Tuition Assistance Grant (VTAG) application must be completed – regardless of major – by the required published deadline which occurs before the student's first academic year of enrollment.
 - In certain circumstances the employee may be required to complete another VTAG application. If this is required, a Financial Aid representative will contact the employee.

Graduate Students

- Graduate students are not required to submit the FAFSA or VTAG applications.
- Only students under a qualifying graduate degree will be required to complete a VTAG application. Students who may be eligible for graduate VTAG should apply in ASIST for the VTAG funds before the state deadline of July 31st. Examples of previously eligible graduate programs

include: MSN: Adult/Acute CNS Track (MNAC); MSN: Community Track (MNCT); MSN: Nurse Educator Track (MNED); MPH: Nutrition; MPH: Health Promotion.

All Students

- An application for CE must be completed and received by Human Resources a minimum of 3 weeks prior to the Financial Check-In date. Late forms will not be processed. The CE form may be obtained on-line from the Human Resources website (www.liberty.edu/hr) by visiting the HR Forms Library.
- An employee taking a course during his/her work schedule must also include documentation showing how this time will be made up. The supervisor must sign this documentation.
- Intensives Courses – In addition to completing the CE application, an approved P1 is required prior to the start of the course, requesting vacation and/or personal time whenever an employee takes an intensive. These requests must be submitted a minimum of 3 weeks prior to the Financial Check-In date. Late forms will not be processed.
- Off-Campus Courses - The employee will complete the CE application before taking the course and include a copy of the course description from the college/university from where he/she is taking the course.
 - Funds will be reimbursed for courses taken off campus when the employee successfully completes each course satisfactorily and has submitted the appropriate expense documents (receipts and documentation of a passing grade of C or better) on a *Request for HR Disbursement* form to Human Resources.

****ALL forms must be received by HR no later than 3 weeks prior to the Financial Check-In date. Any forms received after this time will not be processed.**

Disclaimer – Participation in a degree program should not be construed as a condition for employment or a future promotional guarantee.

The University strictly follows all IRS regulations pertaining to a Tuition Reduction Program under IRC Section 117(d).

This document is for informational purposes only and is not to be construed as an employment agreement or contract. Liberty University retains the right to amend or change policies contained here-within at any time without prior notice.