

TUITION FEE EXEMPTION FOR STAFF MEMBERS AND DEPENDENTS

Details of the policy with respect to exemption from payment for tuition fees for staff and their dependents are outlined below:

[This policy extends equally to staff and their dependents of those Federated and Affiliated Institutions with which Laurentian University of Sudbury has established a reciprocal agreement.]

- A) Individuals eligible for tuition fee exemption: Full-time staff members, their spouses, and their dependents (see definition below); are eligible from the effective date of the staff member's full-time appointment. Retired employees, dependents of retired employees, dependents of deceased retired employees, and dependents of employees deceased while in the full-time employ of the University are eligible for tuition fee exemption (see definition of dependent below).
- B) The tuition fee exemption covers the Tuition Fees and/or Auditor Fees for credit courses only. No exemption applies to any non-credit course offering. Any Foreign Fee Differential is not covered by this policy and its payment is the responsibility of the student. Students are responsible for all incidental/ ancillary fees.
- C) In order to continue the full benefit of this policy, a student must pass all courses for which he/she is registered under the policy. If a student receives a failing grade (pursuant to the requirements of their program of study) he/she must pay for an equivalent number of credits in the subsequent course for which he/she registers (for example, if a student fails a three (3) credit course and subsequently registers for a six (6) credit course, he/she must pay for three credits of the six credits for which he/she is registering). In addition, students placed on probationary status (in accordance with University regulations administered by the office of the Registrar, due to grade or other limitations), will not be eligible for any benefit under this policy until their status is corrected. Eligibility will be reinstated as of the beginning of the term in which their status is so corrected.
- D) The full value of the tuition/other fees exempted under this policy are taxable in the hands of the staff member (Board member, etc.) as a result of whose relationship with the University, the exemption has been extended. For Revenue Canada Taxation purposes, the value of all such tuition/other fees for a given calendar year must be included on a T4 slip for the respective calendar year as a taxable benefit.

DEFINITION

For purposes of this policy:

Dependents are defined as the wife, husband (which includes common-law wife and common-law husband) of a staff member (active, retired or deceased); and/or the daughter(s), son(s) (which includes stepdaughter(s), stepson(s), adopted daughter(s) and/or son(s)) who is/are dependent upon

the staff member (active, retired or deceased) for support, who is/are living with the staff member, and who has/have not attained the age of 26 years of age as of the last day to register for the particular term for which the student is registering. In addition, only a child/children who is/are enrolling as a full-time student is eligible for purposes of this policy.

Students so exempted from the payment of tuition fees must disclose this fact in any application for Student Assistance.(OSAP, CSL, OSL, bursaries,etc.) Students offered "tuition" scholarships (such as the Laurentian University Undergraduate Entrance Scholarships) must opt for either an exemption from tuition fees or to accept the Scholarship to be used in payment of the tuition fees, this may be a decision best dealt with from a taxation perspective and staff members are recommended to consult with their tax representatives in this reference (for example, it may be best taxation-wise for a student to be taxed on the benefit from a scholarship, than for a parent in a higher tax bracket to be taxed on the value of a tuition exemption). In no case will tuition fees be exempted for more than one spouse in any one semester (for example, current spouse and divorced spouse).

Also for Revenue Canada Taxation purposes, the tuition exemption/deduction is reported for the **student** involved (not necessarily the staff member who is taxed for the benefit) and it is reported for the calendar year in which the academic session for which he/she is registered falls.

PROCEDURE

In order to avoid any confusion during the registration process, staff members wishing to take advantage of this policy ***must submit a completed application form for each session's registration to the Financial Services office prior to registering, for authorization purposes.*** Please note that the Registrar's Office, the Centre for Continuing Education, and the Student Fees Section in Treasury ***will not be able to process any registration until it has been so authorized.***

OTHER

This policy is extended to apply equally to staff and their dependents at Federated and Affiliated Colleges of Laurentian University, as well as to voting members of the Board of Governors and their dependents during the term of the board member.

The University reserves the right to modify or rescind this policy depending on the development of future government or University policy that may have a bearing on this matter.