



Employee Tuition Assistance Plan MavTAP 2011 – 2012

The University of Texas at Arlington provides its faculty and staff and their families with tuition assistance to foster their continuing education through the university's Employee Tuition Assistance Plan, also known as MavTAP.

TUITION BENEFIT

For eligible employees, tuition assistance of 50% of the University's Texas resident flat rate tuition is provided for undergraduate, graduate or doctoral courses (excluding any thesis costs), in accordance with total enrolled session hours.

For eligible spouses, tuition assistance of 50% of the University's Texas resident flat rate tuition is provided for undergraduate and graduate courses (excluding courses in doctoral programs, in accordance with total enrolled session hours.

For eligible dependent children, tuition assistance of 50% of the University's Texas resident flat rate tuition is provided for undergraduate and graduate courses (excluding courses in doctoral programs, in accordance with total enrolled session hours.

Please see the [Benefit Schedule](#) for more detailed information.

ELIGIBILITY

Employees hired on or after August 1, 2008:

An employee hired on or after August 1, 2008 becomes eligible for tuition assistance once he/she has completed one year of continuous employment with the University. The employee must have an appointment of 4 1/2 months or more, be appointed at not less than 50% time, paid from any source of University of Texas at Arlington funds and NOT employed in a position requiring student status as a condition of employment as of the census date of the term for which the tuition assistance is received. The employee must apply and be admitted to the University of Texas at Arlington and maintain an appropriate grade standing as defined by the university. The tuition assistance benefit is granted on a term basis.

Spouses and/or dependent children of the "benefits eligible" employee may also apply, and if admitted to the university, request tuition assistance. The spouse/dependent(s) must maintain an appropriate grade standing as defined by the university. See below for eligible dependent definition.

Current employees hired prior to August 1, 2008 and who have not had a break in service:

An employee hired prior to August 1, 2008 and who has not had a break in service is eligible for tuition assistance. The employee must have successfully completed a six month waiting period from his/her date of hire, have an appointment of 4 1/2 months or more, be appointed at not less than 50% time, paid from any source of University of Texas at Arlington funds and NOT employed in a position requiring student status as a condition of employment as of the census date of the term for which the tuition assistance is received. The employee must apply and be admitted to the University of Texas at Arlington and maintain an appropriate grade standing as defined by the university. The tuition assistance benefit is granted on a term basis.

Spouses and/or dependent children of the “benefits eligible” employee may also apply, and if admitted to the university, request tuition assistance. The spouse/dependent(s) must maintain an appropriate grade standing as defined by the university. See below for dependent benefit definition.

Eligible dependents are defined by the IRS in [26 USC § 152](#) and must be claimed as a dependent for IRS income tax purposes.

Employees and/or spouses/dependent(s) who are not currently enrolled at the University of Texas at Arlington must apply for admission at the appropriate Graduate or Undergraduate Admissions Office. The application fee will not be waived.

Retirees and student employees are not eligible for participation in the Tuition Assistance Plan.

CLASS ATTENDANCE DURING WORKING HOURS

Employees should make every effort to register for courses outside of working hours. However, there may be circumstances that would necessitate taking a course during the workday. In this case, the employee must be appointed full-time, request prior approval and have obtained advance authorization for release time from his/her supervisor. Granting of release time is at the discretion of the supervisor and will be granted in one of two ways: paid release time or unpaid release time.

Paid Release Time – if the course is not routinely available outside of working hours and the course is sufficiently related to the employee’s position, the supervisor may grant up to three (3) hours paid release time per session with out reduction in pay.

Unpaid Release Time – if the course is not routinely available outside of working hours and the course does NOT clearly relate to the employees position, the supervisor may grant unpaid release time where the employee will be required to make up the time.

In the event that release time is approved, the employing department must make the appropriate arrangements for the proper disposition of the employee’s work.

APPLICATION PROCEDURE

Upon class registration the employee will need to complete and deliver the [Employee Tuition Certification Form](#) to the Office of Human Resources for processing of the tuition assistance waiver in MyMav.

If requesting tuition assistance for an eligible spouse and/or dependent(s), employees should complete and deliver to the Office of Human Resources the completed [Employee Tuition Certification Form](#) and a copy of page one (with financial information removed) of their most recent Form 1040 U.S. Individual Income Tax Return. The Office of Human Resources will certify that the enrollee is eligible for tuition benefits and process the tuition assistance wavier in MyMav.

Tax Implications for Participants

The federal government currently allows certain employer-provided educational assistance benefits, to be "tax free" to MavTAP participants. This applies to undergraduate courses for employees, their spouses and eligible dependent(s) and graduate-level courses for the employee, but only to the maximum of \$5,250 annually. An employee must generally pay taxes on employer-provided educational assistance benefits in excess of \$5,250. This amount will be included and reported as taxable income for the year in which the excess benefit is earned.

Quick Reference Table

Person receiving benefits	Course Level	Benefit Type	Tax Consequences
Employee	Undergraduate	Tuition Assistance	Non-Taxable
Employee	Graduate	Tuition Assistance	Amount in excess of \$5,250 is taxable
Spouse/Dependent Child	Undergraduate	Tuition Assistance	Non-Taxable
Spouse/Dependent Child	Graduate	Tuition Assistance	Subject to taxation

**This summary is provided for the convenience of employees; employees should discuss any questions regarding personal income tax issues with their tax advisor or preparer. Additional information regarding educational assistance plans in general is available from the IRS at: <http://www.irs.gov/publications/p970/ch11.html>.

Have more questions? Visit our [FAQs](#).

Related Links:

[Employee Tuition Certification Form](#)
[3-66 Employee Tuition Assistance Plan](#)
[Benefit Schedule](#)
[MavTAP FAQs](#)