

## **Final Report and Recommendation Work-Life Committee – Employee Education Program (EEP)**

The University of Kentucky is mandated by the Kentucky General Assembly to become a Top 20 public research university by 2020. This reflects the necessity of a strong flagship university for the economic and social well-being of the people of Kentucky. It also reflects the Commonwealth's collective confidence that the University of Kentucky has the capacity to compete with the best research universities in the U.S. and around the world.

The true measure of the University's commitment to meeting this challenge is ensuring that its practices and policies sincerely and consistently promote the value of education and acknowledge the need to build and sustain a culture of educational excellence. The University of Kentucky must insist on a campus culture that is threaded throughout with a clear and convincing determination to build a community of life-long learners.

The Work-Life Committee – Employee Education Program therefore strongly recommends that the University of Kentucky expand the current Employee Education Program (EEP) benefit to include the spouses and dependents of University faculty and staff employees. The Committee is convinced that this expansion will provide: 1) a strong message about institutional priorities; 2) a substantial benefit to current members of the University community; and 3) a vital tool in pursuing the University's stated objective to recruit and retain world-class faculty and staff.

I. Work-Life Committee – Employee Education Program Statement of Purpose<sup>1</sup>

*According to both the faculty and staff work-life survey results, extending the EEP to dependents and spouses was evaluated as one of the most valuable work-life program and/or benefit not currently offered at UK. As an immediate action for the work-life survey results, the President's Cabinet requests additional information about expanding the EEP. Therefore, the goal of the committee is to provide recommendations about extending the tuition benefit. Specifically, the purpose is to examine the feasibility of providing this benefit to faculty and staff, through exploring various options.*

*The committee will submit their recommendations to the UK Work-Life Advisory Council, and, if necessary, to the Employee Benefits Committee. If there are financial implications for the 2007 budget, recommendations must be submitted to the Work-Life Advisory Council no later than January 15, 2007. A full report should be submitted to the Work-Life Advisory Council no later than May 21, 2007.*

II. Committee Membership:

- Sheila Brothers, Administrative Support Associate II, University Senate Council
- Kim R. Bryan, Assistant Dean of Admission & Student Affairs, College of Dentistry
- Mark Coyle, Senior Associate Athletics Director, External Affairs, Athletics
- Zed Day, Associate Vice President for Information Technology, Executive Vice President for Health Affairs
- Bart Miller, Disability Benefits Manager, Human Resources
- Shane Ratliff, Police Communications Supervisory Assistant, University Police Department
- Susan Scollay, Associate Professor, Leadership Studies, College of Education
- Bill Swinford, **Committee Chair** and Director of Policy Analysis, Office of Planning, Budget and Policy Analysis
- Lionel Williamson, Professor and Assistant Dean for Diversity Programs, College of Agriculture
- Don Witt, Director of Admissions, University Registrar, and Assistant Provost for Enrollment Management
- Frank Butler, **Executive Champion** and Executive Vice President for Finance and Administration

Background:

- A. Recent Reviews of the Employee Education Program

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<sup>1</sup> From the Work-Life Advisory Counsel

Since becoming President of the University of Kentucky in 2001, Lee T. Todd, Jr. has periodically requested that the Employee Benefits Committee review the feasibility of expanding the current Employee Education Program to include spouses and dependents. Because of substantial cuts in state appropriations to the University between 2001 and 2004 and the need to address other, more pressing priorities during the time of decreasing state funding, expanding the program to spouses and dependents was determined to be cost prohibitive.

#### B. UK@Work Work-Life Survey

The Employee Education Program Committee (“The Committee”) was appointed by President Todd as a result of the University of Kentucky’s 2005-2006 UK@Work Work-Life Survey. Among other things, the Survey results indicated substantial support among UK faculty and staff for expanding the current Employee Education Program to include spouses and dependants. According to the UK@Work Results Summary Report<sup>2</sup> (emphasis added):

*The UK@Work surveys asked staff and faculty to indicate which current and potential work-life offerings would either be of some or great value. Below, please find highlights of top-ranked work-life initiatives favored by staff and faculty...*

*Among potential work initiatives, the top three items selected as most valuable by staff include the following:*

- *Compressed work week*
- *College tuition program for employees’ children or dependents*
- *Telecommuting*
- *Note: There were 432 responses to the open-ended option. The most frequent comment was “expansion of current benefits (e.g., cafeteria style)” followed by “expansion of college tuition program”...*

*Among potential work initiatives, the top three items selected as most valuable by faculty include the following:*

- *College tuition program for employees’ children, dependents or spouse*
- *More comprehensive employee assistance program for counseling on personal/family issues*
- *Note: There were 83 responses to an open-ended option. The most frequent “write in” response recommended “domestic partner benefits,” followed by “expansion of current benefits (e.g., cafeteria style).”*

#### C. Scholarship Audit

Coinciding with the work of the Committee, the University engaged Stamats Consulting Firm of Chesterfield, Virginia to conduct audits of the University’s undergraduate recruitment and scholarship policies and

<sup>2</sup> Available at: [http://www.uky.edu/HR/WorkLife/survey\\_results.html](http://www.uky.edu/HR/WorkLife/survey_results.html)

practices. This review was recommended in the University's Top 20 Business Plan. Among other things, the draft audit of University scholarship policies by Stamats includes the recommendation that UK provide some form of financial assistance to the children of faculty and staff<sup>3</sup>:

*We were quite surprised to learn that UK did not offer any form of scholarships or discounts for children of faculty and staff. We know of very few (less than a handful) of higher education institutions in the country who do not offer some kind of financial award for its employees.*

*There are several reasons why we believe UK should consider this strategy:*

- *Students of faculty and staff may be more likely not to attend the university given the choice. Because of their family affiliation with the university, there is often a sense of wanting to “get away” for these students. But with some incentive, it may be a built-in group of students that could help grow the university and add to its quality.*
- *Children of faculty and staff members tend to be good students. This is not an absolute axiom of course, but in general, children from better educated families that value higher education tend to perform better scholastically. As a result, this appears to be a group UK would want to keep and would seek to actively recruit.*
- *Offering a financial incentive might not be as expensive as expected. If many of these students are receiving scholarships anyway, then the university is already spending money on them. By offering an employee discount or award, other university or endowed funds could be used on other worthy students. We would suggest that some data be generated on the children of employees and see how many are “using” university funds to attend UK anyway.*
- *Obviously, this would be a tremendous benefit for employees. Many universities use these awards as a method of supplementing their employee's incomes and benefits at a negligible cost. It may also aid in recruiting and retaining good employees for the university.*

#### IV. Committee Process:

The Committee held four meetings in November and December and reviewed substantial amounts of information, including data on the utilization of the University's current Employee Education Program. It reviewed the relevant practices of other Kentucky public universities and the University's benchmark institutions. The Committee also received input from members

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<sup>3</sup> A final version of the audit will be available later in the Spring semester.

of the Staff Senate as a result of an update on the Committee's deliberations provided to the Staff Senate by Committee member Bart Miller.

#### V. Committee Findings:

Among other things, the Commonwealth of Kentucky's Faculty and Staff Tuition Waiver Program (Appendix A) allows any regular, full-time employee of a postsecondary public institution to take up to six credit hours per term tuition free at any public postsecondary institution. Generally, the University of Kentucky's Employee Education Program (Appendix B) provides regular, full-time employees with six credit hours tuition free per semester, with a maximum of 18 credit hours per academic year. Eight credit hours per semester may be available provided the employee is enrolled in no more than two classes and their respective one or two credit hours labs as described in Human Resources Policy and Procedure 51.0.

The University of Kentucky is the only public university in Kentucky that does not extend education benefits to the spouses and/or dependents of faculty and staff (Appendix C). Utilization of the program ranges from 9.3% of employees in the Kentucky Community and Technical College System to 17.6% of employees at Murray State University.

Among the University's benchmarks, seven provide benefits to dependents and six provide benefits to spouses (Appendix D). The average utilization of employee education benefits at the University's benchmark institutions is 12%.

#### **A Note on Cost Projections**

The University currently does not collect data that would indicate the actual number of faculty and staff who would take advantage of the expansion of the Employee Education Program to include spouses and dependents. Related information includes:

- The average utilization at Kentucky public universities is approximately 13.4%.
- In 2004-05 (the first year for which data is available), 487 first-year students at UK were dependents of University faculty and staff. In 2005-06, that number was 509.

It is impossible to know whether and how much this number would increase if the Employee Education Program was expanded to allow utilization by spouses and dependents. It seems likely that the availability of the benefit would attract more spouses and dependents of employees to attend the University. In addition, many students who are eligible for this benefit may bring outside scholarship and grant dollars with them [private academic awards, the Kentucky Educational Excellence Scholarship (KEES), Pell

Grants, etc.]. This adds to the financial impact for the University and makes the benefit even more significant for the employee.

While projecting the cost of expansion is inexact, it is clear that providing up to 18 credit hours per year tuition free to dependents and spouses could cost the University several million dollars per year. For example, the Committee reviewed a series of potential scenarios, based on the current cost per credit hour of a full-time, undergraduate student, \$262.15<sup>4</sup>.

**Estimated Cost of Expansion of the  
Employee Education Program to Spouses and Dependents Per Semester**

Projected Utilization	Average 3 credit hours per semester	Average 4.5 credit hours per semester	Average 6 credit hours per semester
5 percent of UK employees (N=662)	\$520,630	\$780,945	\$1,041,260
10 percent of UK employees (N=1,323)	\$1,040,473	\$1,560,710	\$2,080,947
12 percent of UK employees - average at UK benchmarks (N=1,588)	\$1,248,883	\$1,873,324	\$2,497,765
13.4 percent of UK employees -- average at Kentucky public universities (N=1,773)	\$1,394,376	\$2,091,564	\$2,788,752
15 percent of UK employees (N=1,985)	\$1,561,103	\$2,341,655	\$3,122,207
20 percent of UK employees (N=2,647)	\$2,081,733	\$3,122,600	\$4,163,466

Given current enrollment rates of first-year students identifying themselves as dependents of University employees (approximately 500 per year) and assuming some level of attrition, it is possible that 1,500 or more dependents may be enrolled at any given time. The cost associated with providing a benefit for dependents/spouses of eligible employees exceeds \$7,000,000 per academic year if the full 18 hour allotment is fully used by eligible dependents and spouses (1,500 students X \$262.15 blended credit hour rate X 18 hours per year = \$7,078,050).

VI. Committee Recommendation (Part I):

The Committee recommends the expansion of the Employee Education Program, beginning with the Fall 2007 semester, to include the spouses and

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<sup>4</sup> This is calculated based on the "blended" tuition and fee rate for lower- and upper-division undergraduate students for the 2006-07 academic year.

dependents of University faculty and staff.<sup>5</sup> The expansion should be phased-in on the following parameters:

**A. Which employees are eligible for the expansion?**

1. All full-time employees (.75 time and higher) hired before August 1, 2006 can utilize the expanded benefit upon implementation.
2. All other full-time employees (.75 time and higher) are eligible after completing one year of continuous employment. (i.e., a one-year service requirement is necessary for the transfer of the Employee Education Program benefit to a dependent(s) or spouse for newly-hired employees).

**B. Who would be affected by an expanded benefit?**

1. Spouses and dependents (“dependents” defined per Internal Revenue Service regulations).
2. Domestic partners, so long as such an extension is consistent with the recommendations of the Work-Life Committee - Domestic Partner Benefits.

**C. How will the benefit be used?**

1. All eligible employees may transfer up to six (6) credit hours per semester of their existing Employee Education Program benefit to their dependent(s) and/or spouse, with a maximum transfer of eighteen (18) hours per year. If both parents are eligible employees, each may transfer up to six credit hours per semester of their existing Employee Education Program benefit to their dependent(s).
2. All spouses and dependents of eligible employees who wish to utilize the transfer of the Employee Education Program benefit will be required to meet with a representative from the Office of Student Financial Aid to learn about all financial aid opportunities at the University. Spouses and dependents of eligible employees who want to take advantage of the transferred Employee Education Program benefit will be required to fill out the Free Application for Federal Student Aid (FAFSA). To ensure compliance with federal and state financial aid regulations, Employee Education Program benefits transferred to spouses and dependents must be included in the financial aid package of any student who submits a FAFSA to apply for need-based assistance. The student’s financial aid package will be adjusted if the combination of all assistance exceeds the student’s calculated financial need and/or cost of attendance.

**D. What can the benefit be used for?**

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<sup>5</sup> The Committee recommends no changes be made to the current benefit as it applies to current employees. All suggested changes are in reference to the **expansion** of the benefit to spouses and dependents.

1. It may be used for: 1) undergraduate courses; or 2) graduate courses. The benefit will not be available for courses taken in the professional schools – i.e. Dentistry, Law, and Medicine.
2. The transferred benefit applies to degree and non-degree seeking students.
3. Recipients of the transferred benefit will be required to sustain "good academic standing" per University Senate Rule 5.3.1.2.
4. The benefit will not be available for audited and non-credit courses, consistent with the current Employee Education Program (Human Resources Policy and Procedures 51.0).

**E. Additional Considerations:**

1. It is important to consider the potential trade-offs between expansion of the Employee Education Program benefit and changes to other benefits. The expansion of Employee Education Program advantages those employees who have spouses and dependents interested in postsecondary education.
2. The expansion of the Employee Education Program must not occur at the expense of the pool for salary increases. Because data is not currently available on the demand and consequent cost of expanding the Employee Education Program to include spouses and dependents, the Committee recommends that Assistant Provost for Enrollment Management Don Witt, Dean of the Graduate School Jeannine Blackwell, Associate Vice President for Human Resources Kim Wilson, and Vice President for Planning, Budget, and Policy Analysis Angie Martin jointly review utilization and costs incurred in Fall 2007. If utilization is determined at that time to be too high to sustain, the Committee recommends that the maximum number of hours available for transfer be reduced to twelve (12) per year.

VII. Committee Recommendation (Part II):

After the implementation of the initial expansion, the Employee Benefits Committee should review the success and status of the program in Spring 2009 with possible further expansion beginning in Fall 2009, keeping in mind the findings of the joint review made by the individuals above in V.E.2. Areas of further expansion include, but are not limited to:

- A. Removal of the one-year service requirement;
- B. Expansion to include professional school courses;
- C. Expansion of the number of hours that can be transferred; and/or
- D. Expansion to include spouses and dependents of retired University faculty and staff.

VIII. Conclusion

The Committee made every effort to balance the desires of faculty and staff for an expansion of the benefit against the very real need to recognize the cost involved in offering such an expansion.

The Committee offers its appreciation to Trudy Rosser and Brenda Rice for their administrative assistance and to Executive Vice President Frank Butler for his support. The Committee also wishes to thank President Todd for the opportunity to serve the university in such an important role as service on a committee charged with expanding an existing benefit. We remain, as always, committed to the teaching, service and research missions of UK and to the idea that an expansion of the Employee Education Program benefit will only support the attainment of reaching UK's stated Top 20 goals.

Respectfully submitted,

Members, Work-Life Committee-Employee Education Program

## **2:51: FACULTY AND STAFF TUITION WAIVER PROGRAM POLICY**

### **I. Statement of Purpose**

The 1997 First Extraordinary Session of the General Assembly resulted in the creation of a faculty and staff tuition waiver program [KRS 164.020(32)] with the express purpose of promoting employee and faculty development. Specific responsibility was granted to the Council on Postsecondary Education to develop and implement this program. Consistent with stated legislative purpose, this policy sets out the parameters of this program, which is intended to enhance the professional development opportunities of the faculty and staff of the public postsecondary institutions and of state or locally operated secondary area technology centers.

### **II. Statutory Authority**

KRS 164.020(32) provides that the Council on Postsecondary Education shall:

(32)Develop a statewide policy to promote employee and faculty development in all postsecondary institutions and in state and locally operated secondary area technology centers through the waiver of tuition for college credit coursework in the public postsecondary education system. Any regular full-time employee of a postsecondary public institution or a state or locally operated secondary area technology center may, with prior administrative approval of the course offering institution, take a maximum of six (6) credit hours per term at any public postsecondary institution. The institution shall waive the tuition up to a maximum of six (6) credit hours per term; . . .

Additional requirements for employees of the Kentucky Community and Technical College System are stated in KRS 164.5807:

(6) A regular full-time employee may, with prior administrative approval, take one (1) course per semester or combination of summer sessions on the University of Kentucky's campus or at a community college during the employee's normal working hours. The University of Kentucky shall defray the registration fee up to a maximum of six (6) credit hours per semester or combination of summer sessions.

### **Section A. Definitions**

1. "Course-offering institution" means the institution where an employee has enrolled to take a college credit course under the provisions of this policy.

2. “Employing institution” means the institution or a state or locally operated secondary area technology center where an employee seeking a benefit under this policy works on a full-time basis.
3. “Institution” means a state-supported postsecondary institution as described in KRS 164.001(10).
4. “Regular full-time employee” or “employee” means an employee so classified by an employing institution or area technology center within the human resources system of that institution or area technology center.-
5. “Summer term” or “summer session” means the period in the academic calendar between the spring and the fall semester.
6. “Technology Center” means a state operated secondary area technology center as defined in KRS 151B.110 or a locally operated secondary area technology center.

#### **Section B: General Requirements**

1. The program is to be titled the Faculty and Staff Tuition Waiver Program.
2. The Faculty and Staff Tuition Waiver Program applies to the waiver of tuition and does not include mandatory student fees, course and other fees, textbooks or other charges assessed by a course-offering institution.
3. The Council on Postsecondary Education requires that all tuition waived under this program be:
  - a. recorded consistent with residency requirements; and
  - b. recorded in the financial accounting system of the course-offering institution consistent with financial reporting guidelines of the Council
4. A student participating in the Faculty and Staff Tuition Waiver Program shall be separately identified in the course offering institution’s student database consistent with Council guidelines.
5. The Faculty and Staff Tuition Waiver Program applies to all courses offered for college credit not specifically excluded by this policy.
6. A course-offering institution may, through a written policy, exclude non-credit continuing or community education courses, courses offered through overseas programs, correspondence courses, and audited courses.
7. Participation in the Faculty and Staff Tuition Waiver Program may generate additional taxable income under the provisions of the federal tax code for graduate, professional and

doctoral level programs.

- a. The course-offering institution shall provide a report to the chief personnel officer of each employing institution or technology center\_on all employees participating in the Faculty and Staff Tuition Waiver Program. The report shall designate the course number and whether the course is undergraduate, graduate, doctoral or professional.
  - b. The employing institution is responsible for withholding proper taxes and for reporting taxable income regardless of where the course is taken.
  - c. Any tax liability incurred through participation in this program is the responsibility of the participating employee.
8. This policy confers a financial benefit to regular, full-time employees and is not intended to guarantee access or preferential treatment to any academic course or program.
  9. An employee eligible to participate in this program may take courses during normal working hours with written permission of the employing institution.
  10. An institution is not required to offer a course during an academic term unless there are a sufficient number of tuition-paying students taking the course. An institution may restrict enrollment in a course if space is not available.
  11. An institution or technology center\_may offer additional benefits to its own employees or to employees of other postsecondary institutions that exceed the benefits of this policy.
  12. Credit hours earned under the state policy are not assignable; however, an employing institution that wishes to allow its employees to assign credit hours to third parties may do so, either by having the employee sign a waiver of the state policy in favor of the institutional policy or by the institution granting credit hours in excess of those provided by the state.

### **Section C: Eligibility Criteria**

1. An employee, to be eligible for participation in the Faculty and Staff Tuition Waiver Program, must be classified by the employing institution or technology center as a regular full-time employee. Certification of employment shall be provided by the employing institution or technology center\_for each academic term in which the employee seeks to participate in the program.
2. If employment is terminated prior to the first day of classes, an approved tuition waiver will be cancelled.
3. An employee is not eligible to receive a tuition waiver under this program in excess of six credit hours per academic term from an institution or combination of institutions.

4. Employees must meet the course-offering institution's:
  - a. general admission requirements; and
  - b. any specific program requirements.
5. A course-offering institution may require that a student achieve a minimum grade level, not to exceed a 2.0 on a 4.0 grade scale, in order to continue to be eligible to participate in the Faculty and Staff Tuition Waiver Program in subsequent academic terms.

**Certification:**

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Gordon K. Davies, President

**Previous Actions:**

**November 3, 1997**

**Original Approval:**

**August 8, 1997**

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# human resources

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## Human Resources Policy and Procedure Number 51.0: Employee Education Program Revision 04/01/06

### Purpose

The University encourages self-improvement and career growth of regular, full-time employees through supplemental educational courses and programs of study.

### Policy

The University waives the tuition for regular, full-time employees.

- 1) An employee is eligible for tuition waiver through the University of Kentucky Employee Education Program (EEP) and through the Council of Postsecondary Education (CPE) Tuition Waiver Program. An employee
  - a. May take credit courses at the University of Kentucky through the EEP. The EEP applies to University of Kentucky employees taking classes at the University of Kentucky;
  - b. May take credit courses at a Kentucky public university or college through the CPE Tuition Waiver Program; and
  - c. From a Kentucky public university or college may take credit courses at the University of Kentucky through the CPE Tuition Waiver Program.
- 2) Through the EEP program the maximum number of credit hours for which tuition will be waived shall be no more than eight per semester with a maximum of 18 per academic year. If more than six credit hours are scheduled in a semester, then the number of classes shall not exceed two and their respective one- or two- credit hour labs. The academic year is defined as the period beginning with the fall semester and continuing through the eight week summer session.
  - a. Tuition waiver is available for all eligible credit courses.
  - b. Tuition waiver is not available for audited or non-credit education.
  - c. If an employee registers for more than the maximum hours and does not pay the excess fees before the cancellation date of the official academic calendar, the employee will be dropped for all courses and the EEP award will be withdrawn.
- 3) The combination of summer sessions (four week and eight week) is considered as one semester. The total amount of tuition which may be waived during an entire summer shall not exceed the normal tuition for eight hours of credit.
- 4) Mandatory program and course fees other than tuition (e.g. breakage fees, books, etc.) shall not be waived by the University; however, the mandatory fees charged to part-time students shall be waived for UK employees attending University of Kentucky classes.

- 5) Employees who utilize this policy shall not be eligible for the Student Health Service or other programs requiring full-time student status.
- 6) If an employee's employment is terminated prior to the first day of classes, any previously approved tuition waiver shall not be honored.
- 7) Any newly hired employee shall be eligible for tuition waiver if the employee is in an active assignment as of the last day to add or drop a class.
- 8) Any taxation of tuition waiver amounts received will be governed by applicable state or federal tax laws.
- 9) An employee may be permitted, with prior departmental approval, to take only one course per semester (or combination of summer sessions) during work time.
  - a. Scheduling of classes and making up time shall be approved by the employee's department head or immediate supervisor and by the dean or the head of an administrative or operating division and shall not compromise the efficiency of any organizational unit.
  - b. If the employee gives sufficient notice prior to the event, an employee shall be given reasonable time off work to talk with the his/her academic advisor and to attend advance registration, add-drop, etc.
  - c. All time away from the job as a result of this policy shall be made up within that regular work week, resulting in no loss of time for which an employee is paid.

### **Process**

- 1) The Human Resources Office of Employee Benefits (Employee Benefits) is responsible for certification of eligibility for tuition waiver.
- 2) Applying for tuition waiver is independent of the admission and registration process.
  - a. An employee must apply for admission, be admitted and then register for class as any other student; and
  - b. An employee's status as a student shall be governed by the University Senate Rules and the Code of Student Conduct or the Rule of the Senate of the Community College System.
- 3) To receive a tuition waiver, an employee must complete an [Employee Education Program Form](#) and turn it into Employee Benefits on or before the deadline established by the official academic calendar.
- 4) If an employee wishes to take a course during work time, the employee shall submit the [Employee Education Program Form](#) to the department head/supervisor and the dean/division head within a reasonable time (usually no less than 30 days) before the start of the semester or summer session. After receiving approval, the employee shall submit the form to Employee Benefits. Employee Benefits shall verify employment status and eligibility for tuition waiver.
- 5) For classes taken outside of work time, an employee shall submit the [Employee Education Program Form](#) directly to Employee Benefits.

### **Form**

[Employee Education Program Form - UK Employees](#)  
[Employee Education Program Form - Non-UK Employees](#)

[Previous Version](#) (Revision Date - 01/03/05)



## Employee Waiver Policies at Kentucky Public Universities

Updated 11/6/2006									
	KCTCS	EKU	MoSU	MuSU	NKU	UL	UK	WKU	
Fiscal Year	2007	2006	2006	2006	2005	2006	2006	2006	2006
Available to employees	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes
Credit hours available for waiver, per semester	6	6	6 (18 per academic year)	6	6 for FT/3 for PT	6	8, w/max of 18/yr limited to 2 classes per semester	6	
Number of eligible employees	4,100	2,264	1,141	1374	1,200	4,678	13234	1,950	
Number using employee waiver	875	243	133	356	135	591	1152	325	
% of employees using employee waiver	21.3%	10.7%	11.7%	25.9%	11.3%	12.6%	8.7%	16.7%	
Total expended on employee waiver last FY	\$785,684	\$423,537	\$159,025	\$ 411,069	\$317,232	\$1,577,019	\$ 2,324,122	\$676,293	
Available to spouses/dependents	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	
Credit hours available for waiver, per semester	6	6 credit hours	6 (12 per academic year)	6	6 for FT/3 for PT	6 for spouse/full for dependentsif employee is not using the hours	N/A	6 for spouses; unlimited for dependent children	
Number of eligible employees	3,650	2,264	1,141	1374	1,200	4,678	N/A	1,950	
Number using Spouse/Dependent waiver	340	246	113	242	155	572	N/A	316	
% of employees using Spouse/Dependent waiver	9.3%	10.9%	9.9%	17.6%	12.9%	12.2%	N/A	16.2%	
Cost of Spouse/Dependent waiver	\$415,679	\$458,626	\$139,415	\$ 516,339	\$418,988	\$3,156,121	0	\$573,462	
Total Costs	\$1,201,363	\$882,163	\$298,440	\$ 927,408	\$736,220	\$ 4,733,140	\$ 2,324,122	\$1,249,755	



# Educational Benefits Benchmarks

**FY05  
Education  
Costs:  
\$2,382,677**

Reflects a  
12% usage  
rate

Benchmark Institutions	Employee	Dependent	Spouse	Service Commitment
Michigan State University				NONE; 5 YRS
North Carolina State University				NONE
Ohio State University				3 MOS; 3 YR FT
Pennsylvania State University				FT; 2 YR
Purdue University				NONE
Texas A&M University				
University of Arizona				NONE
University of California - Los Angeles				NONE
University of Florida				6 MOS FT
University of Georgia				6 MOS FT
University of Illinois - Urbana Champaign				FT
University of Iowa				1 YR
University of Maryland - College Park				NONE; 2 YR FT
University of Michigan - Ann Arbor				NONE
University of Minnesota - Twin Cities				NONE
University of North Carolina - Chapel Hill				NONE
University of Virginia				1 YR FT, 2 YR PT
University of Washington				NONE
University of Wisconsin - Madison				
<b>Ivy Leagues</b>				
Brown University				6 MOS
Columbia University				NONE
Cornell University				1 YR
Dartmouth College				1 YR
Harvard University				1 YR
University of Pennsylvania				FT; 3 YRS FT
Princeton University				1 YR; 5 YR
Yale University				