POLICY SUMMARY FORM

Policy Name: Lumberjack Education Assistance Program

Policy Number: 12.5

Is this policy new, being reviewed/revised, or deleted?   Review/Revise

Date of last revision, if applicable: 4/18/2020

Unit(s) Responsible for Policy Implementation: Vice President for Finance and Administration

Purpose of Policy (what does it do): This policy permits active, regular (100% FTE) employees of the university, their spouses, and dependents to participate in the Lumberjack Education Assistance Program (LEAP) provided eligibility requirements are met.

Reason for the addition, revision, or deletion (check all that apply):

☐ Scheduled Review   ☐ Change in law   ☐ Response to audit finding

☒ Internal Review   ☐ Other, please explain:

Please complete the appropriate section:

Specific rationale for new policy: N/A

Specific rationale for each substantive revision: Graduate assistants removed, definitions added and text updates for clarification.

Specific rationale for deletion of policy:

Additional Comments:

Reviewers:

Judith Kruwell, Interim Vice President for Finance and Administration
Damon Derrick, General Counsel

Lumberjack Education Assistance Program

Original Implementation: January 28, 2003
Last Revision: April 12~~8~~, 2022~~0~~

Purpose

This policy permits active, regular (100% FTE) employees of the university, their spouses, and dependents~~, as well as certain graduate assistants~~ to participate in the Lumberjack Education Assistance Program (LEAP) provided eligibility requirements are met.

Definitions

An **eligible dependent is a child, stepchild, or qualified dependent meeting the definition of dependent under IRS regulations** ~~is an unmarried child or stepchild under age 25~~ *of an active, regular (100% FTE) employee who has completed six months of continuous service for the university prior to the end of the enrolled semester.* ~~Other related dependent children that were claimed as an exemption on the employee's most recent tax return are also be eligible.~~

An **eligible spouse** *is an individual recognized by law as a spouse or common law spouse and meets insurance eligibility requirements set forth by the Employees Retirement System of Texas (ERS).*

A~~n~~ **third**~~outside~~ **party or contract** *is a sponsoring organization or agency who takes responsibility for paying a student's tuition and fee balance either in full or in part.*

~~An o~~**Outside scholarships** *are provided by private donors, foundations, businesses, and other sources external to Stephen F. Austin State University.*

General

Detailed program and eligibility requirements can be found on the human resources website. The program is designed as an employee benefit initiative and is subject to available resources.

~~The~~ *LEAP benefits appl*~~ies~~*y only to mandatory tuition and fee charges*~~,~~ *excluding statutory tuition. Statutory tuition, excessive hours tuition, 3-peat charges, and non-mandatory incidental fees are not covered by LEAP benefits.*

LEAP benefits will not cover tuition and fees which are paid by a~~n~~ *third*~~outside~~ *party or contract, or are covered by any other exemption or waiver.*

LEAP benefits will not be reduced by PELL grant, FSEOG (federal supplemental educational opportunity grant) grant, outside scholarships or loans.

Financial aid, other than outside scholarships, PELL, SEOG, and loans, will be applied before ~~LEAP.~~
Participation in the LEAP program requires maintaining a minimum cumulative GPA of 2.0 for undergraduate degree programs and a minimum cumulative GPA of 3.0 for graduate degree programs.

The university complies with federal and state tax regulations governing any applicable taxability, tax reporting, and/or withholding of taxes on LEAP benefits. The value of any tuition and fee benefits paid by LEAP above the annual IRS eligible amount will be treated as a taxable benefit to the employee.

Employees

Active, regular (100% FTE) employees become eligible for LEAP benefits when they have completed six months of continuous service for the university. The six-month period must be completed by the ~~census dat~~last day~~e~~ of the enrolled ~~semester~~term. If an employee retires from the university, or terminates for any other reason, LEAP eligibility will end on the last day of the enrolled term.
~~or from courses or if an employee~~the

LEAP benefits will apply to eligible tuition and fee charges for up ~~Eligible employees may take up~~ to two courses (maximum 8 credit hours) per semester with supervisor approval. If departmental workload permits, an employee may attend one class during working hours by utilizing an alternative work schedule or by using accrued compensable leave. To be eligible for an alternative work schedule, an employee must request approval from the appropriate supervisor and director/dean for the time off to attend the class. Exceptions to the maximum semester load may be considered, but approval must be obtained from the employee's supervisor, director/dean, and appropriate member of the president's cabinet.

~~If an employee retires from the university, or terminates for any other reason, LEAP eligibility will end on the last day of the enrolled term.~~

~~Participation in the LEAP program also requires maintaining a minimum cumulative GPA of 2.0 for undergraduate degree programs and a minimum cumulative GPA of 3.0 for graduate degree programs.~~

~~The university complies with federal and state tax regulations governing any applicable taxability, tax reporting, and/ or withholding of taxes on LEAP benefits. The value of any tuition and fee benefits paid by LEAP above the annual IRS eligible amount will be treated as a taxable benefit to the employee.~~

~~Full-time employees and graduate assistants who meet specific eligibility requirements are~~ *~~may be~~* ~~permitted to take~~ *~~one~~*~~a course during working hours. However, participation in the program~~ *~~class attendance~~* ~~does not supersede regular work responsibilities. If departmental workloads permits,~~

employees may ~~*attend*~~take one course per semester of either three or four semester credit hours ~~during~~ *~~one class during~~* working hours *~~or by using accrued compensable leave.~~* ~~*/dean*~~An employee's supervisor must approve the time off for the class, and also approve make-up work arrangements for time missed. If work cannot be made up, an employee must turn in vacation or comp time for work time missed. Exceptions to the policy *~~may~~*will be considered, but approval must be obtained from the employee's supervisor~~*/dean*~~ and appropriate vice president~~*member of the president's cabinet.*~~

Spouse/Dependents

Eligible employees may apply for LEAP benefits on behalf of their spouse/dependents ~~using the online application~~ when the employee ~~y~~becomes eligible as set forth by this policy. The LEAP ~~have completed six months of continuous service for the university The spouse/dependent must accept the LEAP benefit online. LEAP~~ benefits may be applied to undergraduate or graduate courses that are part of the overall degree plan of the spouse/dependent so long as he/she meets the definition of spouse/dependent as set forth by this policy. Documentation may be required to determine spouse/dependent eligibility. ~~Statutory tuition, excessive hours tuition, 3-peat charges, and non-mandatory incidental fees are not covered by LEAP.~~

~~If a spouse/dependent drops or withdraws from courses, or if the spouse/dependent no longer meets the definition of spouse/dependent or if the eligible employee that applied for LEAP on behalf of the spouse/dependent terminates or retires prior to the census date of the enrolled term, the LEAP award will be adjusted or reversed as appropriate, and the spouse/dependent will be responsible for payment of tuition and fee charges according to the dates and deadlines schedule.~~

If the eligible employee that applied for LEAP on behalf of the spouse/dependent retires from the university or terminates for any other reason, LEAP eligibility for the spouse/dependent will end on the last day of the enrolled term.~~,~~

~~Participation in the LEAP program also requires maintaining a minimum cumulative GPA of 2.0 for undergraduate degree programs and a minimum cumulative GPA of 3.0 for graduate degree programs.~~

~~The university complies with federal and state tax regulations governing any applicable taxability, tax reporting, and/ or withholding of taxes on LEAP benefits. The value of any tuition and fee benefits paid by LEAP above the annual IRS eligible amount will be treated as a taxable benefit to the employee.~~

~~The university complies with federal and state tax regulations governing any applicable taxability, tax reporting, and/or withholding of taxes on the Lumberjack Education Assistance Program. The value of any taxable tuition and fee benefits paid by the LEAP will be included as taxable income on the employee's annual Wage and Tax Statement (W-2) and will be subject to tax withholdings.~~

Cross Reference: ~~None~~*LEAP Requirements Document on the Human Resources Website*

Responsible for Implementation: Vice President for Finance and Administration

Contact for Revision: Vice President for Finance and Administration

Forms: *LEAP Application on mySFA*~~Employee Educational Assistance packet:~~ ~~http://www.sfasu.edu/hr/115.asp.~~

Board Committee Assignment: Academic and Student Affairs