



Exempt Staff
Tuition Spending Account Plan Summary

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INTRODUCTION

The Tuition Spending Account is one of the three accounts provided through the Flexible Spending Program and provides reimbursement for eligible tuition and related expenses incurred by an eligible member and/or their immediate family to promote post-secondary education and career development. These expenses are subject to change if required due to a change in applicable legislation.

The Tuition Spending Account is administered through the Financial Services Division (Payroll).

ELIGIBILITY

The Flexible Spending Program is available to exempt staff who work at least half-time and are permanent or have been appointed into a term position of six months or greater.

Members must be a resident of Canada and be eligible under provincial government health care benefits.

ELIGIBLE DEPENDENTS

Immediate family- eligible member's spouse and children (whether biological, adopted, stepchildren or legal wards).

EFFECTIVE DATE OF COVERAGE

Coverage under the Flexible Spending Program will take effect on the date when an eligible member is enrolled in the Extended Health Benefit Program.

ELIGIBLE EXPENSES

Eligible expenses include and are limited to the following:

Tuition

Tuition paid to the University of Saskatchewan for credit and non-credit courses taken by the eligible employee and/or their immediate family. For eligible members, the course(s) must qualify as either specific or general employment training. For immediate family, the course(s) must be at the post-secondary level.

Other Related Expenses

All University of Saskatchewan mandatory fees and other required expenses directly linked to the eligible course(s), such as books, materials, and field trip fees.

EXCLUSIONS

- full or partial tuition and related expenses that have been reimbursed from any other source
- late fees
- equipment damage charges
- internet service fees
- interest charges
- other non-mandatory / non-required expenses

CLAIM PROCEDURES

The Financial Services Division (Payroll) will provide reimbursement for eligible tuition and related expenses incurred by an eligible member and/or their immediate family members as defined under the eligibility section of this summary.

Claim submissions must include a completed Tuition Spending Account Reimbursement Form and the original receipt for expenses issued in the name of the eligible employee or immediate family member. In all cases, this form must be submitted to the Financial Services Division (Payroll).

For eligible members, the reimbursement will be paid on the member's monthly salary payment. Claims must be submitted to payroll by the 10th calendar day of the month to be included in that month's salary payment processed in accordance with the university's standard payroll practices.

Reimbursement for immediate family members will not be paid to the member; but rather, the reimbursement will be applied against the dependent's student account.

Tuition Spending Account claims must be received by the Financial Services Division (Payroll) within 30 days of the end of the benefit year or termination (as defined by the Termination of Coverage section in this summary).

TAXATION

Under the University of Saskatchewan's interpretation of *The Income Tax Act*, amounts reimbursed from the Tuition Spending Account are not considered a taxable benefit to the eligible member when the following takes place:

- reimbursement of member's tuition for enrolling a program or course that qualifies as either specific or general employment training, or

- tuition paid for the eligible dependent as a scholarship if the dependent is enrolled in a post-secondary class(es) at the University of Saskatchewan, upon application by the immediate family member (this tuition reimbursement is income to the immediate family member, not the employee, the reimbursement is reported as a scholarship on a T4A in the name of the immediate family member)

TUITION SPENDING ACCOUNT INFORMATION

If the member's Tuition Spending Account reaches a zero balance at any time during the benefit year, any further expenses will not be carried forward.

Any unused allocation remaining in the Tuition Spending Account at the end of the benefit year will carry forward subject to a maximum of \$10,000. If the \$10,000 maximum is reached in a member's Tuition Spending Account at the end of each benefit year the member has the option to allocate future credits to the Health Spending Account and/or the Wellness Spending Account.

CONTINUATION OF COVERAGE

The Tuition Spending Account is in effect while a member is actively at work. If a member is on an approved leave of absence, and has continued the extended health benefits, the member's eligibility for the Tuition Spending Account will continue.

TERMINATION OF COVERAGE

Coverage will cease in the event of:

- a member's employment termination,
- a member's retirement,
- a member's death,
- a change in a member's eligibility, or
- the program termination.

Any unused credit amounts are forfeited by the member and revert back to the University of Saskatchewan.

The above information is intended only as a summary of the Tuition Spending Account. In the event of any misunderstanding or discrepancy, benefits will be paid according to the Terms of Reference and applicable legislation.