

Complete Policy Title: Tuition Bursary Program for Dependants and Spouses	Policy Number:
Approved by: Board of Governors	Date of Most Recent Approval: June 9, 2022
Date of Original Approval: April 1993	Supersedes/Amends Policy dated: December 2020
Responsible Executive: Vice-President (Operations and Finance)	Enquiries: Human Resources Services
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1. INTENT

McMaster University is dedicated to the pursuit of lifelong learning and skill development. The Tuition Bursary Program for Dependants and Spouses (the "Program") offers tuition reimbursement to eligible dependants and spouses of Employees, under the terms and conditions below, to assist in furthering the education of eligible dependants and spouses.

2. DEFINITIONS

For the purpose of this Policy the following definitions shall apply:

- An **Employee** is an individual who:
 - is employed on a full-time continuing basis or on a contractually limited basis and who works at least one-half the normal full-time hours; and
 - has completed at least 3 years of continuous service with the University by the first day of the Academic Session for which the bursary is being applied.
- An **Eligible Dependant** is an Employee's unmarried Child who:
 - is not an Employee of the University; and
 - is under the age of 21; or
 - is under the age of 25, a Full-time Student, and wholly dependent upon the Employee for support; or
 - is under the age of 25, a Part-time Student due to an academic accommodation, and wholly dependent on the Employee for support; or
 - is over the age of 25 but for reasons of disability is chiefly dependent on the Employee for Support and maintenance, provided satisfactory supporting documentation is submitted to Human Resources Services, and
 - is a Canadian resident for income tax purposes.
- A **Child** is a person for whom the Employee has custody or legal financial responsibility.

- An **Eligible Spouse** is a person who:
 - is not an Employee of the University;
 - is an Employee's spouse by marriage or under any other formal union recognized by law, or an Employee's partner who has been publicly represented as the Employee's spouse for at least the last 12 months; and
 - is a Canadian resident for income tax purposes.

- An **Eligible Institution** is:
 1. an accredited institution in Canada that is:
 - a) an undergraduate and/or graduate degree granting university; or
 - b) a diploma granting community college;

or, effective the Academic Year ending August 31, 2023, for bursaries to be issued in the Fall of 2023:

 2. an international institution that is evaluated by Human Resources Services and the Office of the Registrar for equivalency to McMaster University (i.e., eligible to obtain [federal tuition tax credit](#)) and is:
 - a) an undergraduate and/or graduate degree granting university; or
 - b) a diploma granting community college

- An **Academic Year** is the period from September 1 to August 31.

- An **Academic Session** is a period of study within a Term. Each term may have multiple sessions. For example, the Summer session runs from June to August within the Spring/Summer term.

- A **Term** is a period within the Academic Year. The Academic Year will have three Terms that may have multiple Sessions within them. For example: Fall Term (September-December), Winter Term (January-April), and Spring/Summer Term (May-August).

- A **Full-time Student**, for academic purposes, is an undergraduate student who is registered in at least 9 units in a term, including extra courses. Full-time status for students in the Faculty of Science and Engineering Co-op programs is granted to those students registered in at least 9 units in a term.

- A **Part-time Student**, for academic purposes, is an undergraduate student who is registered in fewer than 9 units in a term, including extra courses.

- An **External Bursary Eligible Employee Group** is:
 - McMaster University Faculty Association (MUFA), provided the Employee is eligible to participate in the Career Progress / Merit program;
 - Senior Administrative Leaders (SAL); or
 - The Management Group (TMG)

3. ELIGIBILITY

The Program is available to each Eligible Dependant and Eligible Spouse of:

- a. an Employee as defined by this Policy; and

- b. a Retired Employee as defined in the Definition of Retirement for Determination of Eligibility for Supplemental Benefits for Retirees of McMaster University or deceased employee who met the definition of Employee as set out in this Policy at the time of their retirement or death.

4. COURSES AND PROGRAMMES COVERED

a. McMaster University Courses

The Program applies only to those courses taken as required to support the completion of an undergraduate or graduate degree offered by McMaster University for which the Board of Governors sets the fees. From time to time, upon approval from Provost, specific non-degree programmes may become eligible for this Program.

b. Courses External to McMaster University (only applicable to External Bursary Eligible Employee Groups)

Notwithstanding 4(a) above, for an Employee who is also a member of an External Bursary Eligible Employee Group, the Program extends to include those courses taken by an Eligible Dependant or Eligible Spouse as required to support their completion of a college diploma program (of 2 or 3 years in duration), undergraduate or graduate degree at an Eligible Institution, other than McMaster.

5. INELIGIBLE EXPENSES

The following are not eligible for reimbursement under the Program:

- a) The cost of certificate courses, exam preparation courses, McMaster University's Centre for Continuing Education courses, conferences, seminars, webinars and workshops.
- b) The cost of books, instructional materials and supplies; courses cancelled or withdrawn by the student; late registration; supplemental fees; tax, administrative charges; travel; accommodation, or other incidental expenses.
- c) Courses taken prior to the current Academic Year.

6. VALUE

a. McMaster University Courses

The maximum value of the tuition bursary benefit for McMaster courses is reviewed annually. Current year benefit amounts are provided online at <https://hr.mcmaster.ca/tuitionbenefit>

b. Non-McMaster University Courses (only applicable to External Bursary Eligible Employee Groups)

- i. The annual bursary pool for each of the MUFA, SAL and TMG employee group and maximum bursary per Eligible Dependant and Eligible Spouse is reviewed each July and can be found at:
<https://hr.mcmaster.ca/tuitionbenefit>
- ii. There is no carry forward of unused bursary pool funds to the subsequent Academic Year.
- iii. Each Eligible Dependant and Eligible Spouse is eligible for one bursary payment each Academic Year. For clarity, if two Employees have the same Eligible Dependant, the Eligible Dependant will only be eligible for one bursary under the Program.

- iv. An Eligible Dependant or Eligible Spouse who receives a bursary benefit for McMaster University courses will not be eligible to receive a bursary benefit for non-McMaster University courses in the same Academic Year for which a bursary for McMaster University courses was received.

7. CESSATION OF EMPLOYMENT

Except as provided by 3(a) above or where provided by a collective agreement, an Employee must be employed at the time the bursary benefit is issued in order for the Employee's Eligible Dependant and/or Eligible Spouse to receive the bursary benefit.

Should an Employee's employment cease with the University for reasons other than retirement or death, the recipient will retain the bursary to the first of the following dates coincident with or immediately following the end of employment: December 31, April 30, or August 31.

8. TAX IMPLICATIONS

McMaster University will report bursary amounts received by an Eligible Dependant or Eligible Spouse to that individual on a T4A slip by the last day of February of the calendar year following the calendar year in which the bursary amount is issued. The Eligible Dependant or Eligible Spouse will be responsible for paying any applicable income tax and should consult their personal income tax advisor for guidance accordingly.

9. PROCEDURE

Tuition Bursary Procedure for McMaster University Courses

- A completed [application form](#) for the Tuition Bursary for Dependents and Spouses must be completed by the Employee and submitted to Human Resources Services within 30 days of course/programme registration.
- Human Resources Services will review all completed applications and calculate the bursary amount for each Eligible Dependant and Spouse. Reimbursements will be applied to the student account of each Eligible Dependant and/ Spouse.

Tuition Bursary Procedure for Courses External to McMaster University (only applicable to External Bursary Eligible Employee Groups)

- A completed [application form](#) for the Tuition Bursary for Dependents and Spouses and the supporting documents listed below must be received by Human Resources Services by no later than the earliest of August 31, December 31, or April 30, following course and/or programme registration.
- To be eligible for the bursary, the following supporting documents must be submitted in English, along with the completed application form:
 - proof of enrolment of the Eligible Dependant or Eligible Spouse at an Eligible Institution;
 - proof that the courses are required to support the Eligible Dependant or Eligible Spouse in their completion of an undergraduate or graduate degree, or a college diploma program (of 2 or 3 years in duration);
 - the Eligible Dependant's or Eligible Spouse's Canadian bank account information; and
 - the Eligible Dependant's or Eligible Spouse's social insurance number (SIN) for T4A purposes.

- Human Resources Services will review all completed applications and confirm eligibility for the bursary benefit for each Eligible Dependant and Eligible Spouse.
- By no later than September 30 following the Academic Year ending August 31, the following supporting documents must be received by Human Resources Services:
 - Proof of payment of tuition for the courses and/or programmes submitted for reimbursement; and
 - Proof of completion of the courses and/or programmes.
- Following September 30, Human Resources Services will review submissions and will confirm the bursary benefit amount to be issued. The bursary benefit will be issued directly to Eligible Dependents and Eligible Spouses.

Related Procedures or Documents

- Collective Agreements
- Definition of Retirement for Determination of Eligibility for Supplemental Benefits for Retirees of McMaster University
- Tuition Bursary Procedure Guide
- Tuition Bursary Application Form
- Income Tax Act