

Allegany College of Maryland
TUITION WAIVER FOR ACM CREDIT COURSES

Revised Date 07/2025; 05/2026
Approved by Board of Trustees 09-22-2025; 05-11-2026
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Type of Policy: Benefits

I. Tuition Waiver for Spouse/Eligible Children of Full-time Employees

The spouse and/or eligible children of full-time employees may enroll for credit courses at Allegany College of Maryland for no tuition charge. Spouse and eligible children tuition waivers are provided pursuant to qualified tuition reduction under Internal Revenue Code § 117. Allegany College of Maryland defines an eligible child for purposes of this policy as a biological, step-child or legally adopted child, single and under the age of 26. Verification of eligibility may be requested by the Human Resources Office.

Any applicable registration fee, laboratory fees, books, supplies, or other associated costs are the financial responsibility of the enrolled.

Candidates for tuition waiver must file the “Tuition Waiver Verification for Spouse and Eligible Children of Full-time Employee” and submit with Registration forms to the Business Office before the end of the applicable semester. The “Tuition Waiver Verification for Spouse and Eligible Children of Full-time Employee” is available at the Human Resources Office or in the HR and Payroll SharePoint.

II. Tuition Waiver for Full-time Employees

An eligible employee is a full-time non-temporary administrator, faculty, professional or associate support staff member with a contract exceeding six (6) months in duration for any given fiscal year. Eligible employees may enroll in credit courses at Allegany College of Maryland without tuition charge, excluding courses within selective admissions programs. Tuition waiver requests for selective admissions programs shall be reviewed by the President, who retains sole discretion to approve or deny such requests. Employee tuition waivers are provided pursuant to a qualified educational assistance program under Internal Revenue Code § 127. Amounts exceeding annual IRS § 127 limits may be taxable unless otherwise excludable under applicable law (for example, working condition fringe benefit).

Any applicable registration fee, laboratory fees, books, supplies, or other associated costs are the financial responsibility of the enrolled.

Candidates for tuition waiver must file the “Employee Tuition Waiver for ACM Courses” and submit with Registration forms to the Business Office before the end of the applicable semester. The “Employee Tuition Waiver for ACM Courses” is available at the Human Resources Office or in the HR and Payroll SharePoint.

The College encourages the continuance of education and will permit the employee to take an ACM credit class during regular working hours if all of the following conditions are met:

- A. The course is not offered at another time. The supervisor should check the College

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credit course schedule to verify this is the case. The supervisor's Dean/Vice-President will be required to also verify that another section of this course (offered outside regular business hours) is not available to the staff member.

B. The employee's supervisor approves after having made an assessment that the absence of the employee during this period of time would not cause a loss of necessary services and that adequate coverage is available.

C. The maximum amount of time spent away for the office (during regular business hours) is no more than five (5) contact hours (a total of 300 minutes per week). Additional time required beyond five (5) hours per week would require use of accrued annual leave.

D. The time spent in class and in travel to and from the class must be made up the same week. The schedule as to how this will be handled will be agreed upon by the supervisor and the employee and can include any one or combination of the following:

- employee arrives earlier than normal starting time
- employee leaves later than normal quitting time
- employee uses lunch hour or "eats at desk" continuing to perform work responsibilities.

E. The employee's supervisor, supervisor's Dean/Vice-President, and the President must approve the employee's request.

F. Once the President receives the form and takes action, a copy of the form will be sent to the employee, supervisor, and HR.

III. Part-Time Employee Credit Course Waiver

Any college Associate Support staff or Professional Support Staff budgeted part-time employee who is contracted for a minimum of 750 hours for the current fiscal year and who has accumulated at least 750 hours via previous service to the college may enroll for a credit course for no tuition charge, excluding courses in a selective admissions program. Tuition waiver requests for selective admissions programs shall be reviewed by the President, who retains sole discretion to approve or deny such requests. Employee tuition waivers are provided pursuant to a qualified educational assistance program under Internal Revenue Code § 127. Amounts exceeding applicable IRS limits may be treated as taxable compensation unless otherwise excludable. The maximum credit hours per semester that can be taken under this tuition-waiver benefit are 6 per semester and 3 credit hours in the summer. Class attendance time will not be considered as part of paid work hours.

Any applicable registration fee, laboratory fees, books, supplies, or other associated costs are the financial responsibility of the enrollee.

Candidates for tuition waiver must file a "Employee Tuition Waiver for ACM Credit Courses", available from the Human Resources Office or the HR and Payroll SharePoint. The form must be signed by the Supervisor, Dean/Vice-President and President and presented to the Business Office with Registration Forms before the end of the semester.

IV. Administration

The Human Resources Office is responsible for implementation, administration, and oversight of this policy. Questions can be directed to the Human Resources Office. The College reserves the right to administer educational assistance benefits in compliance with Internal Revenue Code non-discrimination, eligibility and reporting requirements. All tuition waiver benefits are subject to applicable federal and state tax law. Taxability will be determined in accordance with Internal Revenue Code provisions and IRS guidance.”

V. Changes

Substantive changes to this policy require approval by the Board of Trustees; editorial changes, title/position changes, and/or changes to its implementation procedures may be made as required by federal or state mandate and/or institutional need with timely notice to employees.