

Employee Fee Concessions Policy



Policy owner UCD HR **Approval date and body** UMT, 14 December 2021

1. Purpose

The purpose of this policy is to allow employees who meet the criteria to pursue a professional qualification in UCD that is relevant to their role.

Under the Policy, you can apply for financial assistance to pursue further relevant study in UCD where the programme is deemed by the Head of School/Unit to be beneficial to your professional development and which may have been identified and agreed through the Performance for Growth process.

2. Scope

Concessions may be granted to applicants who satisfy the criteria set out, in order to undertake relevant programmes of study. Individuals will fall into one of the following categories:

- Employees who are currently employed and who have completed a minimum of three years' employment with UCD; see section 4A
- Employees who held permanent full-time appointments on 30 September 1992; see section 4B

The concession covers up to 100% of the tuition fee to a maximum amount equivalent to the highest UCD undergraduate tuition fee in the year of registration.

Beneficiaries are required to abide by the payment requirements; E.g. where a 100% concession is granted, a 50% deposit is required in each academic year. This is refunded (less levies) on successful completion of each stage or programme. Where a pro-rata concession is granted beneficiaries must pay the balance of fees in the usual way i.e. in 2 instalments: 50% in September and the balance by 31st January (similarly for January and April start programmes).

3. Definitions

A Benefit in Kind (BIK) is any non-cash benefit of monetary value that an employer provides for their employee. See section 4B to learn how it might apply in the case of fee concessions.

4. Principles & Operation

A. Current employees who have completed a minimum of 3 years employment in UCD.

- a. Employees may avail of a concession only if taking a vacant place on a course. All places must first be offered to fee-paying students.
- b. Employees may avail of a concession where the programme followed is deemed by the Head of School/Unit to be beneficial to the overall context of employment within UCD.
- c. All applications must be approved and signed by the Head of School/Unit on the relevant application form.
- d. Concessions are awarded for registration in UCD only for a certificate, diploma, undergraduate and graduate degree programmes.
- e. The concession is valid for a maximum of 4 years or the period of employment, whichever is the lesser. It can be extended with the explicit permission of the Head of School/Unit. (Exception: The concession for registration for the BA Evening degree programme will apply for a maximum of 180 credits).
- f. If granted, the concession is applied pro-rata based on hours of employment.
- g. The concession ceases if the employee leaves employment in UCD or takes a leave of absence or a career break.
- h. Where a successful applicant leaves the employment of the University during the course of their study he/she will be liable to pay the balance of fees arising from the date of cessation of employment. The University will take into account individual circumstances.
- i. If there is a change in terms of employment, the continuation of the concession (up to and including the cessation of the concession) must be considered by the Head of School/Unit. This consideration should be based on the nature of the change in terms of employment. The decision should then be reflected on an updated application form.
- j. The employee fee concession will not apply beyond the date for termination of a fixed term contract.
- k. Where a 100% concession is granted, a 50% deposit is required in each academic year. This is refunded (less levies) on successful completion of each stage or programme. Where a pro-rata concession is granted, beneficiaries must pay the balance of fees in the usual way i.e. in 2 instalments: 50% in September and the balance by 31st January. (Similarly for January and April start programmes) Refunds will be made on successful completion of the programme for the year.
- l. The Student Centre levy will not be refunded under this scheme.

- m. In the event of an employee failing to complete an approved programme, they will be required to repay the cost of the support provided on a pro rata basis. The University will take into account individual circumstances.
- n. The employee concession will apply only to the nominal credit load for the programme being taken. The concession cannot be used to cover the cost of repeat modules.

B. Employees who held permanent full-time appointments on 30 September 1992

Concessions awarded under the following section may be liable for benefit in kind tax deduction from the salary of the employee. In cases where the spouse/child attends UCD no benefit-in kind taxation (BIK) arises and the concession is currently paid without any tax implications.

In cases where the spouse/child attends a university other than UCD the fee paid by UCD to the third-party university on behalf of the spouse/child generates a BIK liability for the UCD staff member.

Where the benefit is taxable the staff member will receive a letter from the UCD Fees confirming that BIK will apply to the fee payment.

As the benefit received creates a notional payment the university will process the tax liability arising through salary or pension for retired staff members payments.

Current employees in this category registering in TCD, UCC, UCD, NUIG or NUIM:-

- 50% concession of tuition fees;
- Maximum duration 4 years
- For those registering in UCD, the rules in 4A (above) will apply.

Children of Staff/ Spouse of Staff / Retired Staff

Children of employees registering in TCD, UCC, UCD, NUIG or NUIM:

- 100% concession.
- Maximum duration of four years. If students are entitled to benefit from 'free' fees, the concession may be used to remit the Student Contribution. In addition, it may be used to remit tuition fees for full- time courses where fees are payable, e.g. undergraduate repeat years or graduate registration. However, if the concession has already been used to remit the Student Contribution, then the student is liable for repayment of the equivalent amount (e.g. €900 in 2008-9) when claiming a full concession.
- Maximum concession equivalent to highest undergraduate tuition fee in the year of registration.
- Tuition fees in excess of the maximum allowable concession must be paid in accordance with University regulations.
- The concession ceases at age 26. Children of employees who reach age 26 while registered to a programme will retain the concession to the end of the academic year.
- Full-time registration only.
- Children must be financially dependent on the employee.

Spouses of employees registering in TCD, UCC, UCD, NUIG or NUIM:

- 50% concession.
- Maximum duration of 4 years (Exception: The concession for registration for the BA Evening degree programme will apply for a maximum of 180 credits).
- All fee balances must be paid in accordance with University regulations (please refer to the payments page on the Fees and Grants website).

Retired employees registering in TCD, UCC, UCD, NUIG or NUIM:

- 50% concession.
- Maximum duration of 4 years. (Exception: The concession for registration for the BA Evening degree programme will apply for a maximum of 180 credits).
- All fee balances must be paid in accordance with University regulations.

5. Related documents & Contact details

Application forms for Staff Fee Concessions may be downloaded from the [UCD Registry website](#). General queries related to the Staff Fee Concessions policy can be sent to student.records@ucd.ie

Following the release of final grades and on successful completion of a year, members of staff can request a refund from student.records@ucd.ie, or if enrolled in a multiple year programme, request that their payment be transferred to the next academic year.

Please note: Charges to schools/units are made via the Resource Allocation Model (RAM) and are not charged against the Direct Expenditure Budget (supplies and travel) of a school/unit.

6. Version history

Version	Date	Description	Author
	05/07/2012	Policy Versioning Implemented	UCD HR
	01/05/2013	Contact details amended	
	04/09/201	Removed reference to PMDS	UCD HR L&D
	06/05/2015	Contact and claiming refund details amended	UCD HR L&D
	November 2021	Moved to a new template. Updated contact details. Corrected formatting. Clarification on changes in Terms of Employment.	P.Fitzgerald & Registry

