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**Policy**

The University provides an educational assistance program that is available to full-time regular employees and their spouse and eligible children who wish to further their education by taking courses at UAH. Eligible persons include spouses and eligible children under the age of 26. This benefit is also available to all retired full-time regular employees and their spouse and eligible children and to the same persons of deceased full-time regular employees.

Under this program, ~~the~~ credit

hours per semester. Courses taken by employees need not be work-related, but must be a UAH course for which semester hour credit is awarded. The program does not cover courses taken for audit. Employees are permitted to enroll in courses at UAH as long as job performance is not adversely affected. The Immediate Supervisor may authorize time off to attend a course, but this time must be made up either within the workweek or charged to available vacation or personal leave. If vacation or personal leave is not available, the time taken may be charged to leave without pay. Normally, no more than one academic course per term may be taken during normal working hours. and/or

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dependents may be taxable to

The following three (3) groups are subject to income and employment tax withholding:

- A spouse/child who is a GRADUATE student  
(\*taxation does not apply to qualified Teaching Assistants or Research Assistants)
- A child who is NOT AN IRS TAX DEPENDENT of the eligible employee, per Section 152 of the Internal Revenue Code (IRC) the eligible th
- An employee who is a GRADUATE student is subject to tax withholding for Section 1311(a)(1)(E)