

UCC STAFF FEE CONCESSION SCHEME POLICY

1.0 POLICY SUMMARY

The University provides two Fee Concession Schemes for staff members (including retirees). The concession will vary depending on the full-time or part-time nature of the contract. Entitlements to a concession are subject to the conditions set out in this document.

2.0 CONTENTS OF POLICY

3.0 Definitions	(p. 2)
4.0 Staff Fee Concession Scheme for Internal & External Courses	(p. 3)
4.1 Eligibility	(p. 3)
4.2 Conditions	(p. 3)
4.3 Conditions Specific to Internal Courses	(p. 4)
4.4 Conditions Specific to External Courses	(p. 5)
4.5 Procedure for Internal & External Courses	(p. 5)
5.0 Checklist for Internal & External Courses	(p. 6)
6.0 Fee Concession Scheme for Beneficiaries & Spouses of UCC Staff Appointed on/prior to 30th September 1992	(p. 7)
6.1 Procedure for Beneficiaries & Spouses	(p. 8)
7.0 Taxation	(p. 9)

3.0 DEFINITIONS

Internal Course: A course of study where UCC is the awarding body & the qualification attained is NFQ level 7 and above.

External Course: A course of study where UCC is not the awarding body & the qualification attained is NFQ level 7 and above.

Documentary Evidence: Written notification of successful completion of a course of study (i.e. transcripts of results).

Successful Completion: Where a staff member has been awarded/advised in writing by the awarding body of same.

National Framework of Qualifications: The National Framework of Qualifications (NFQ) is a framework through which all educational qualifications are measured and related to each other in a standardised format.

FTE: Full-Time Equivalent (FTE) measures an equivalence to full-time working hours. Example: If an employee works a 5-day week, the FTE is 1, if an employee works a 2-day week, the FTE is 0.4.

Staff Member: This term applies to all staff currently employed by UCC & UCC retirees. The term 'staff' applies to same.

Beneficiary: A beneficiary is an individual who is demonstrably dependent on a UCC staff member (or the staff member's legal/de-facto spouse). This may be a child, an adopted child, or an individual under the legal guardianship of a UCC staff member (or the staff member's legal/de-facto spouse).

4.0 STAFF FEE CONCESSION SCHEME FOR INTERNAL & EXTERNAL COURSES

4.1 ELIGIBILITY

- All staff must have completed one-year's service and have passed their probationary period before applying (excluding staff required to undertake PhD/Doctoral Studies as part of their terms of employment).
- Fixed term staff must have at least 12 months remaining on their contract following completion of the programme. *Note: Staff without 12 months remaining on their contract are encouraged to apply for the Scheme, as their contractual situation may change over time.*
- Part-time temporary staff who work less than 20% of a full time equivalent (FTE) are not eligible to apply.
- Where a part-time permanent staff member holds a contract deemed to be less than 20% of full time, the concession will be calculated on a pro-rata basis.
- All programmes eligible for entitlement should be at least [National Framework of Qualifications](#) (NFQ) level 7 & above.
- Ordinarily the Scheme is limited to fees payable in respect of one undergraduate and one postgraduate programme only for each staff member. In exceptional circumstances staff may be entitled to apply for two postgraduate programmes during the course of their employment as long as the programme(s) of study represent progression on the [National Framework of Qualifications](#) in the same discipline/course of study.
- The Scheme does not apply to fees payable in respect of short courses (for example: non-credit courses) or conferences, nor does it apply to travel and accommodation costs incurred over the duration of a programme of study.
- To remain eligible for a fee concession the staff member must continue in employment with UCC during the full period of the course of study. The staff member may be required to provide documentary evidence of successful completion of the relevant course of study while still employed by UCC. (Not applicable to retired staff.)

4.2 CONDITIONS

- If a staff member resigns from their position in UCC within one year after successfully completing their studies, the University will seek full reimbursement of fees. If a staff member resigns within two years of successful completion, the University will seek a 50% reimbursement of fees. (This is not applicable to those required to undertake Doctoral Studies in order to fulfil the duties of their role as set out in their terms of employment.)

- Where a staff member in receipt of a fee concession under the Scheme resigns during the course of study, responsibility for payment of the remaining fees rests entirely with the staff member. The University will also seek full reimbursement of fees already paid.
- Concessions apply only to part-time or evening courses outside of normal working hours. In exceptional circumstances, academic staff undertaking a PhD specifically related to their discipline and where research is a core activity of their role, may be eligible in agreement with their Head of Unit to undertake a full time PhD.
- Concessions do not apply to staff on career-breaks, unpaid sabbatical leave and unpaid leave of absence, nor in cases where there is an alternative source of funding for the relevant fees (i.e. a grant). The onus of which rests with the staff member to advise HR of such alternative funding.

4.3 CONDITIONS SPECIFIC TO INTERNAL COURSES

The course should be sanctioned in advance by the Head of Unit or their nominee. Where attendance will affect working hours, the staff member must seek Head of Unit approval and agree revised working arrangements with them before registering.

(a) **A "Registration Only" fee shall apply to:**

- (i) Full-time permanent staff
- (ii) Full-time Tenure B staff
- (iii) Full-time staff on contracts of "indefinite duration"
- (iv) Retired UCC staff in categories (a) i, ii, iii above
- (v) Full-time staff on fixed term contracts, where the duration of their contract extends 12 months beyond the length of the course to be pursued

(b) **A 50% Fee Concession** shall apply to:

- (i) Repeat students as specified in (a) above

(c) A pro-rata concession of **not less than 50%** shall apply to:

- (i) Part-time permanent staff
- (ii) Part-time Tenure B staff
- (iii) Part-time staff on contracts of "indefinite duration"
- (iv) Retired UCC staff in categories (c) i, ii, iii above

4.4 CONDITIONS SPECIFIC TO EXTERNAL COURSES

Eligible staff who wish to undertake further study by way of external courses may be entitled to a refund concession on the following basis:

- The course must be relevant to the work of the School/Department/Centre/Unit and sanctioned in advance by the Head of Unit or their nominee. Where attendance will affect working hours, the staff member must seek Head of Unit approval and agree revised working arrangements before registering.
- If working hours are directly affected, the impact upon an applicant's FTE must also be considered, as any changes to FTE will have implications for the entitlement calculation.
- Where an equivalent course is available within UCC, the applicant may be required to outline in writing the reasons for undertaking an external course to their Head of Unit.
- The concession comprises a **50% reimbursement** of fees on successful completion of the programme of study and on production of original receipts with a maximum limit of up to **€5,000** for the duration of the full programme. Eligible part-time staff may apply for a fee reimbursement on a pro-rata basis. Calculation will be based on the FTE throughout the course of study.
- If costs exceed the **€5,000** upper limit, the excess costs are borne by the staff member.
- Applicants must provide evidence of successful completion of the relevant course of study. (In the case of PhD and Masters programmes, there is provision for staff to avail of a 50% reimbursement of the annual fees each year provided that evidence of progress towards completion of the programme is made available to the HR Office each year, together with relevant receipts.)

4.5 PROCEDURE FOR INTERNAL & EXTERNAL COURSES

- In advance of registering, applicants should download the relevant [form](#).
- Sanctioning by the Head of Unit is required for all courses. (This does not apply to retired staff.)
- The form must be completed by applicant and signed off by Head of Unit.
- The form should be emailed annually to Staff Welfare & Development - traininganddevelopment@ucc.ie, HR. Once eligibility has been approved by HR, it will be sent to the Fees Office for processing.

5.0 CHECKLIST FOR INTERNAL & EXTERNAL COURSES

	STAFF	RETIRED STAFF
Has the prospective course of study been discussed with your Head of Unit?		N/A
Where applicable, have revised working arrangements been agreed with your Head of Unit?		N/A
Has the relevant form been downloaded? (From Staff Welfare & Development?)		
Has the form been fully completed?		
Have any resulting changes to FTE been stated on the application form?		
Has the application been signed by your Head of Unit?		N/A
Submit form to: traininganddevelopment@ucc.ie		

Please Note: Due to the volume of activity in relation to the Fee Concession Scheme, it is advisable that the applicant should proceed with the above as soon as it is possible to do so. Applicants are also advised that they are required to reapply for the fee concession each year for the duration of their course of study.

6.0 FEE CONCESSION SCHEME FOR BENEFICIARIES & SPOUSES OF UCC STAFF APPOINTED ON/PRIOR TO 30th SEPTEMBER 1992

Additional entitlements for family members apply to UCC staff and retirees employed **in a full-time permanent capacity on or before 30th September 1992**, and to those who were **employed in a full-time temporary capacity on or before 30th September 1992 and subsequently appointed in a permanent capacity**. There must be no break in service between 30th September 1992 and now (other than retirement) to be eligible for a fee concession for a beneficiary.

The Fee Concession Scheme is applicable to children and spouses of eligible staff and UCC retirees (permanent full-time staff employed on or before **30th September 1992**) attending either UCC or one of the other Irish Universities where reciprocal arrangements are in place (i.e. TCD, UCD, NUIG and NUIM).

Concessions in respect of children shall be granted only for as long as they are **living with and/or dependent on their parents for maintenance**. The onus rests with the staff member/retiree/surviving spouse to notify the Human Resources Office of any change in status during the period of concession that would affect their eligibility to the concession. UCC has the right to request proof of eligibility at any given time. **As a public sector body, applications may be audited by The Office of the Comptroller and Auditor General who may seek proof that the beneficiary is living with &/or dependent on the parent.**

The Scheme shall not apply concurrently in the case of students who hold Higher Education Grants.

(a) A **"Capitation Only"** fee shall apply to:

- i. Children of full-time permanent staff/full-time Tenure B staff employed on or before 30th September 1992, living with and/or dependent on their parents for maintenance.
- ii. Children of deceased staff members who were employed on a full-time permanent basis on or before 30th September 1992.
- iii. Children of retirees or deceased retirees who had been employed in a full-time permanent capacity on or before 30th September 1992.
- iv. Children of retirees or deceased retirees who had been employed in a full-time temporary capacity on or before 30th September 1992 and subsequently appointed in a permanent capacity following continuous service.

(b) A **50% Fee Concession** shall apply to:

- i. Repeat students in categories (a) i, ii, iii, & iv above.
- ii. Spouses of full-time permanent staff/full-time Tenure B staff employed on or before 30th September 1992.
- iii. Spouses of deceased staff members who were employed on a full-time permanent basis on or before 30th September 1992.
- iv. Spouses of eligible retirees or deceased eligible retirees as outlined in (a) iii and iv above.

6.1 PROCEDURE FOR BENEFICIARIES & SPOUSES

- The Beneficiaries [Form](#) must be completed by the eligible UCC staff member/retired staff member, or spouse of deceased staff member/eligible retiree.
- The form should be sent **annually** to Staff Welfare & Development - traininganddevelopment@ucc.ie, HR. Once eligibility has been approved by HR, it will be sent to the Fees Office for processing.

Children/spouse of eligible staff attending other NUI colleges are required to request the Fees Office of the relevant college to invoice UCC Fees Office for the fee owing. The child's parent/parent's spouse must complete the relevant Staff Fee Concession Form before payment can be made.

7.0 TAXATION

The payment of course fees by UCC for staff members and the children and spouses of eligible staff members may give rise to a taxable benefit in kind. Please refer to the Taxation of Employee Benefits which issued by the Finance Office which deals with this issue. Link is below:

<https://www.ucc.ie/en/policiesandprocedures/financeoffice-policies/taxationofemployeebenefits/taxationofemployeebenefits-updatemarch2007/#d.en.6109>

It is recommended that all applicants read this document prior to completion of their application form.

STAFF MEMBER

Where a staff member undertakes an internal or external course a taxable benefit will not arise if it can be demonstrated that the course is regarded as relevant to the business of UCC. A course is deemed to be relevant to the business of UCC where it leads to the acquisition of knowledge or skills which are:

- (a) Necessary for the duties of the employment, or
- (b) Directly related to increasing the effectiveness of the performance of the employee's present or prospective duties in the office or employment.

If the above criteria are not met, then a taxable benefit equivalent to the actual cost incurred will arise.

In the case of internal UCC courses the actual cost is computed by reference to the marginal cost incurred. The marginal cost of all UCC internal courses is currently deemed to be nil.

CHILDREN AND SPOUSES OF ELIGIBLE STAFF MEMBERS

No taxable benefit will arise if the course undertaken by the child or spouse of an eligible staff member is an internal UCC course as the marginal cost is deemed to be nil.

Where the course fee is paid to another university, where a reciprocal arrangement exists (NUIG, NUIM, TCD & UCD), a taxable benefit will arise equivalent to the course fee paid.

For Example: If a course fee is €5,000 then the staff member will be liable to the relevant applicable statutory deductions due on the €5,000 paid.