Full-time employees have the option of participating in master's level classes at Garrett-Evangelical – for academic credit or auditing – without paying tuition. In accordance with Internal Revenue Service (IRS) regulations, the employee is responsible for paying the taxes. For a description of the IRS regulations, visit <u>https://www.irs.gov/publications/p970/ch11.html</u>

Employees who take classes must be enrolled as a degree-seeking student or as an enrichment student (non-degree seeking) through the Admissions Office. The Academic Handbook provides more information about the Enrichment Studies non-degree option. The Academic Handbook can be found on myGETS under the Office of the Registrar section and then select Academic and Program Handbooks.

Employees may take one master's level course per term, provided it does not interfere with their regular workload. Requests are approved by the supervisor, who takes into account the timing of the request and the class schedule. Employees who take classes are expected to uphold and adhere to all of the academic policies in the Academic Handbook. Employees taking courses paid for by the Seminary are not eligible for student housing rates.

Regular part-time employees working at least half time also are eligible to take master's level courses at the Seminary on a pro rata basis. The amount of the tuition paid is based on the percentage of hours a part-time employee works each payroll period as compared to a full-time employee. For questions regarding the pro rata process, please contact the Human Resources Department.