I. PURPOSE

The purpose of this benefit is to provide educational opportunities for employees who wish to gain and/or enhance their knowledge in a field of study through courses at Rollins College. This policy does not constitute a guarantee to employees for admission into the program. Departmental work requirements and needs, as well as admissions standards of the individual program applied for, will govern the employee's ability to attend. The procedures on how to apply are set forth in this document.

II. EFFECTIVE DATE

This procedure is effective immediately.

III. ELIGIBILITY

A. This policy applies to enrollments on a for-credit basis. Courses taken on an audit basis where the employee is attending the class as an overview and not for credit are not eligible under this benefit. Private instruction courses are also not eligible.

B. Upon completion of ninety (90) days service with the College, all employees in a regular, single budgeted position of 1,000 hours or more, may enroll tuition-free in an eligible program. Employees must qualify for and meet established admission requirements to enroll. Ninety days of employment must be attained prior to the start of the term.

C. New faculty and staff members that have made a commitment on/or before June 1 to join the College for the succeeding academic year shall be deemed to have met the 90 day requirement.

D. Tuition remission benefits are not available for any non-credit, certificate, or private lesson courses offered at Rollins College.

E. Employees that are eligible to retire under the Retirement Benefits Policy 300.12 may enroll tuition-free under this policy.

IV. ELIGIBLE PROGRAMS

A. Enrollment in the Hamilton Holt School and the Crummer Graduate School of Business programs are covered under this policy. However, the Key Executive MBA Program (KEMBA) at the Crummer Graduate School of Business is not eligible for tuition remission benefits under this policy.
B. Staff members that are scheduled to work an evening shift and are not able to attend Hamilton Holt or Crummer classes may be eligible to enroll in the undergraduate Arts & Science full-time day program provided they meet the stated eligibility qualifications and permission is granted from Human Resources.

C. Retirees that are eligible under the Rollins Retirement Benefits Policy 300.12 may enroll in the Arts and Sciences undergraduate program, Crummer Graduate School of Business or the Hamilton Holt school and receive tuition remission benefits.

V. PROCEDURES

A. A Tuition Remission request must be completed online by the employee for each student each term that they are enrolled. The Tuition Remission Request Form is available online through the employee Foxlink account.

B. Human Resources will send an email approval or denial of the tuition remission benefit to the employee. If approved, the Bursar’s Office will also receive notification to waive the tuition. This approval signifies eligibility for the tuition remission benefit and does not guarantee admission in the program.

C. Copies of the approval email may need to be submitted to the program in which the employee is enrolled.

D. Staff members who wish to attend school during normal working hours must obtain prior approval from their immediate supervisor and the respective Department Head. Supervisors must evaluate, based on the department needs and the job performance of the staff member, whether it is feasible for a staff member to take classes during working hours and whether or not the staff member is satisfying specific job requirements. If performance suffers as a result of time devoted to attending class, the supervisor may require that the employee withdraw from the class. No class assignments may be performed during working hours. Staff members who attend school during normal workings must make up lost working hours or must take Paid Time Off (PTO) as approved by their supervisor.

VI. BENEFIT

A. The tuition remission benefit waives the cost of the tuition only. All other fees, equipment, books, computers, international travel, room and board, etc., are the responsibility of the employee.

B. Provisions regarding administration of the benefit upon termination of employment:

  1. Should an employee resign from service or be separated by the College but is already actively participating in a course(s), they may complete the course(s) but may not enroll in additional courses under the Tuition Remission Program.
2. Should an employee resign from service or be separated by the College prior to the beginning of the course(s), the remission will be revoked.

3. In connection with the above, the date on which the employee submits notice of resignation will be determinative, regardless of the last day of actual work.

4. In those cases where the employee has registered for a course but the class has not yet begun, the remission will be revoked.

5. In the event an employee is terminated for willful misconduct, the Tuition Remission benefit may be revoked retroactive to the beginning of the semester.

C. Employees on leave of absence should refer to the continuation of benefits provision in the appropriate leave policy: 500.70, 500.72, 500.73, or 300.39.

D. Current tax law allows the value of graduate programs for employees to be tax exempt for the first $5,250 in tuition per calendar (tax) year. Programs for employees that exceed $5,250 during the calendar year are taxable to the employee. The value of graduate programs for all dependents is taxable and must be included in the gross income of the employee. The law requires federal income tax withholding and FICA (Social Security) taxes be withheld. The taxes will be divided among the pay periods during the term in which the course(s) are taken. Employees will be taxed on the tuition value received in the event they withdraw from the program or drop a course according to the add/drop policy of the program.

E. If the graduate coursework satisfies the working condition fringe benefit and job-relatedness standards of IRS code sections 132 and 162, the full tuition applicable to the graduate program will be tax exempt. Generally stated, to qualify for tax exemption under the code, the graduate education must either meet the express requirement of Rollins as a condition of employment or maintain or improve skills required in the employee’s position. To request exemption from tax withholding under this section, employees must submit a written request prior to the start of the program or semester and within the tax year in which the tuition will be provided outlining in specific terms how the graduate coursework will satisfy the standards of IRS code. Each request will be evaluated on a case by case basis taking into account the specific job requirements and the language and intent of the IRS code.

F. Full-time undergraduate students seeking a first Bachelor's degree must apply and qualify for the Florida Resident Access Grant (FRAG). The FRAG application & instructions is available on the Financial Aid forms webpage. FRAG eligibility begins following one year of residency in the state of Florida. A one year waiver will be granted to new students who have not been Florida residents for a year. A waiver is also granted to part time, graduate and those students who are non-residents. The amount of the remission benefit will be the amount of tuition and fees, less the value of the FRAG. Students will be required to pay the College the amount of tuition that would normally be granted to the College in connection with the FRAG in the following situations:

1. if the student fails to apply for the FRAG
2. if the students fails to maintain the minimum academic standards required for the FRAG
3. if the student enrolls in less than 12 hours in a Arts & Science program; or
4. any other situation where the FRAG is not received due to a historical financial aid issue such as a loan default or a grant overpayment

Please contact the Student Financial Aid Office for details on the requirements of the Florida Resident Access Grant.

G. Tuition Remission recipients will not be eligible for any other Rollins College sponsored scholarships unless the scholarship is designated for overseas travel expenses or is a Cornell Scholarship.

**VII. MISCELLANEOUS**

For information on Tuition Remission for Dependents of Faculty and Staff see Policy 300.80.