I. Purpose/Introduction/Rationale

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.

The College approved material changes to this policy effective March 1, 2011. The benefit provisions, eligibility criteria and guidelines outlined below apply to faculty and staff hired on or after March 1, 2011. Those faculty and staff hired prior to March 1, 2011 have been grandfathered under the policy provisions that were in effect at the time of this change. See Tuition Remission for Faculty and Staff (Pre-2001).

II. Eligibility and Limitations

A. Upon completion of one (1) year of service from the employment date with the College, all full-time employees with regular, benefit eligible appointments of 1462 hours per year or more, may enroll tuition-free in an eligible program. New faculty and staff members who have completed one year of continuous employment in a benefit eligible appointment at another institution of higher learning immediately prior to accepting employment at Rollins shall be deemed to have met the one (1) year requirement.

B. This policy applies to enrollments on a for-credit basis only. 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. Certificate or private instruction courses are also not eligible.

C. Employees must qualify for and meet established admission requirements to enroll.

D. Retirees who meet the requirements under the Retirement Benefits Policy may enroll tuition-free under this policy.

E. Eligible employees may enroll in the Hamilton Holt School and the Crummer Graduate School of Business (excluding the EDBA program) programs under this policy. Employees are not eligible to enroll in classes offered through Rollins’ full-time day programs (College of Liberal Arts) unless they work an evening shift which precludes them from attending courses offered through the Hamilton Holt School. Those employees granted exceptions by Human Resources must meet the stated eligibility qualifications. Retirees who are eligible under the Rollins Retirement Benefits Policy may enroll in programs offered through the College of Liberal Arts, the Crummer Graduate School of Business, or the Hamilton Holt School, and receive tuition remission benefits. The EDBA program is not eligible for the tuition remission benefit.
F. Employees may take up to two courses per semester under this policy.

G. Employees may complete up to two degrees under this policy. The degrees could be both in the undergraduate programs or both in the graduate programs or one of each.

III. 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. 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.

C. 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), she/he 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.

D. Employees on leave of absence should refer to the continuation of benefits provision in the appropriate leave policy.

E. Taxation
   1. 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 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 may 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.

   2. 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. Educational expenses are not deductible if they are incurred to meet the minimum educational requirements for the individual’s current position or the education will qualify.
3. 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.

IV. Procedure or Application

A. Tuition Remission requests must be completed online by the employee 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. Note: Copies of the approval email may need to be submitted to the program in which the employee is enrolled.

C. Employees 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 working hours must make up lost working hours, or must take Paid Time Off (PTO) as approved by their supervisor.

V. Related Policies or Applicable Publications

See Tuition Remission for Dependents of Faculty and Staff

VI. Rationale for Revision

Section III.E. has been updated to provide additional clarity regarding the working condition fringe and job relatedness standards of IRS code sections 132 and 162.