I. Purpose/Introduction/Rationale

The purpose of this benefit is to provide educational opportunities and financial assistance for Rollins College courses to employees for their spouses, domestic partners, children, and children of domestic partners. 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 Dependents of 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 student 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. Dependents must qualify for and meet established admission requirements to enroll. Tuition Remission recipients will register for classes under the same procedures and during the same time periods as all other students.

D. Dependents qualifying for present and future assistance at the time of the employee’s retirement are eligible to receive tuition remission benefits. Employees must qualify under the Retirement Benefits Policy.

E. Eligible dependents may enroll in the College of Liberal Arts undergraduate programs, Hamilton Holt School undergraduate and graduate programs, or Crummer Graduate School of Business masters programs. The EDBA program is not eligible for the tuition remission benefit.
F. Dependents are eligible to complete up to two degrees, one in the undergraduate program and one in a graduate program (excluding the Crummer EDBA program). If a dependent receives an undergraduate degree under the ACS Tuition Exchange program, this will count as the undergraduate degree towards the two degrees at Rollins.

G. Should a full-time employee with five (5) or more years of continuous service at the College become totally disabled or die while still in employment status, the College will continue to provide tuition remission to those dependents qualifying for present or future assistance at the time of the faculty or staff member's disability or death.

H. 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 an Alfond Scholarship.

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. 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.

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

D. Study Abroad Programs
   1. Children of faculty and staff may participate in only one (1) Rollins Approved Study Abroad, Summer or Field Study without paying tuition. All other fees, lab costs and other expenses will not be covered under the tuition remission benefit. For further information on Rollins approved study abroad programs, contact the International Programs office at Rollins College. Spouses and domestic partners are not eligible to participate in Rollins Approved Study Abroad, Summer or Field Study programs under tuition remission.

E. Taxation
   1. The value of undergraduate tuition remission benefits received by an employee under this policy for their child is non-taxable provided that the child is a “tax” dependent under IRS guidelines. If the child is not considered a tax dependent under the IRS code, the value of the undergraduate tuition remission benefits received is taxable to the employee. Tuition for a domestic partner’s dependent child is taxable income to the employee, unless such child is a legal dependent of the employee (i.e. adopted).
2. The value of undergraduate tuition remission benefits received by an employee under this policy for their spouse is non-taxable. The value of undergraduate tuition remission benefits by an employee for their domestic partner is taxable.

3. The value of graduate level tuition remission benefits received by employees under this policy for children, spouses and domestic partners is taxable income to the employee, regardless of dependent status.

4. To determine the eligibility for an exclusion from the employee’s taxable income, the employee must certify on the online remission application whether the child is dependent on the employee for support under the IRS Section 152 guidelines. Generally, to qualify the child must rely upon the employee for more than half of their financial support during the calendar year. For additional guidance, employees can review IRS Publication 501 and should consult their tax advisor.

5. If the value of the tuition is taxable, 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 the student withdraws from the program or drops a course according to the add/drop policy of the program.

III. Definitions and Requirements
A. An eligible child is defined as one who is a natural child, a step-child, a child legally adopted before attaining the age of sixteen (16), a child for whom a faculty/staff member has been granted guardianship before the age of sixteen (16), or a child of a certified domestic partner of the employee. The employee with granted guardianship will be required to provide the Human Resources Department with a copy of the court appointed guardianship documentation.

B. 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.
IV. Procedure or Application
A. Tuition Remission requests 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. Note: Copies of the approval email may need to be submitted to the program in which the employee is enrolled.

IV. Related Policies or Applicable Publications
See also: Retirement Benefits, Tuition Grant Program, Salary Continuation, Personal Leave of Absence, Faculty Scholarship Leave

V. Appendices/Supplemental Materials
N/A

VI. Rationale for Revision
N/A