

## **Employee and Dependent Tuition Waiver (Educational Assistance Program)**

### **Procedure:**

1. Employee determines they meet the criteria set out in the Employee and Dependent Tuition Waiver Rule.
2. Complete the Tuition and Institutional Fees Waiver request form.
3. Submit form to the Human Resources Office prior to the beginning of the semester.
4. Human Resources will approve or deny the request based on meeting the criteria.
5. Human Resources will send approved waivers to the Business Office for processing.
6. Business Office will return completed form to the Human Resources Office.
7. Business Office will provide Financial Aid a report prior to financial aid distribution indicating employee waivers posted. Any adjustments will be made based on other financial aid assistance.
8. Human Resources Office will send employee an approved copy of the waiver form and file a copy in the employee's file.

### **Exceptions:**

The College reserves the right to apply restrictions to limited enrollment programs.

Tuition waivers are not available for continuing or community education courses.

Financial aid assistance, in the form of scholarships and/or grants, will be applied to the student's account prior to any waiver being granted. In no case will the amount of the waiver exceed the total balance due on the bill for any semester.

### ***Tax Reporting:***

Per the Internal Revenue Service (IRS) Publication 15-B Employer's Tax Guide to Fringe Benefit, employers are permitted to offer educational assistance as a tax free fringe benefit to their employees provided employers have a written plan governing educational payments in place on behalf of employees and the educational assistance does not exceed \$5,250. Assistance of more than \$5,250 must include the value of these benefits as wages, unless the benefits are working condition benefits. Working condition benefits may be excluded from wages.