

FLORIDA	OFFICIAL
POLYTECHNIC	UNIVERSITY
UNIVERSITY	POLICY

Subject/Title: Employee Tuition Waiver Program
FPU Policy Number: FPU-6.0012P
<input checked="" type="checkbox"/> New Policy <input type="checkbox"/> Major Revision of Policy <input type="checkbox"/> Minor Technical Revision of Policy
Date First Adopted: April 22, 2015
Date Revised:
Responsible Division/Department: Human Resources, Bursar's Office
Initiating Authority: Ava L. Parker, Executive Vice President and Chief Operating Officer

A. APPLICABILITY/ACCOUNTABILITY: This policy applies to all Florida Polytechnic University full-time non OPS employees (Florida Polytechnic University employees) and is administered by the Human Resources Department.

B. POLICY STATEMENT:

- 1. Eligible Employees and Dependents.** Pursuant to University regulation FPU-4.002, full-time Florida Polytechnic University employees who meet academic requirements are eligible for the waiver of tuition and certain related fees for up to six undergraduate or up to six graduate credit hours per semester for courses taken at Florida Polytechnic University on a space-available basis (up to 18 hours per academic year). Full-time Florida Polytechnic University employees may assign up to six (6) of their undergraduate credit hours or up to three (3) graduate credit hours per semester to their dependents (spouse or children listed as dependents on the employee's tax return) who meet academic requirements and are admitted to the University.
- 2. Eligible Courses.** Courses covered by the Employee Tuition Waiver Program ("Program") include only college credit earning courses and do not include courses in performance, practicum, continuing education, cooperative education, correspondence courses, life-long learning, directed individual study or research, internship, program for adult education, or one-to-one courses, and registration for zero hours.
- 3. Fees Waived.** The waivers under the Program only waive the following fees:
 - Tuition (base fee)
 - Out-of-State Fee
 - Activity & Service Fee
 - Athletic Fee
 - Non-Resident Financial Aid Fee
 - Financial Aid Fee
 - Capital Improvement Trust Fund Fee
 - Health Fee

- Technology Fee
- Transportation Access Fees

4. Fees and Costs Not Waived. The employee/dependent receiving the Program waiver is responsible for paying any other fees, including optional fees; special fees, fines and charges; and any costs that are not enumerated in Section B. 3 above, including, but not limited to:

- Application Fee
- Books
- Late Registration or Late Payment Fees
- Materials and Supplies Fee
- Third Time Repeat Fee
- Excess Hour Fee
- Transcript Fees
- Audit Registration Fee
- Off-Campus Fee

Employees/dependents are responsible for paying any unwaived fees, including the Materials and Supply Fee as described in **FPU 4.0013P Material and Supply Fees** and other costs or charges in a timely manner to avoid any Late Payment or Late Registration fees being charged.

5. Withdrawal From/Failure to Complete Course. If an employee/dependent is granted a waiver for a course and

- a. then withdraws from the same course two or more times, or
- b. enrolls in the course but does not complete the course and fails to withdraw from the course,

the employee/dependent is not eligible to receive a waiver for such course again.

6. Value of Waiver Reported as Wages. The value of the tuition waived by the University on behalf of an employee will only be included as wages as required by law and will be included on the employee's W-2 as wages at the end of the calendar year.

At the date this policy was adopted, the value of **undergraduate tuition** waived by the University on behalf of its employees is not taxable income pursuant to Internal Revenue Code Section 117. Pursuant to Internal Revenue Code Section 127, up to \$5,250 of **graduate tuition** and fees can be excluded from an employee's taxable income each calendar year. If employee's graduate tuition and fees waived are above the maximum amount in a calendar year, the difference will be included on the employee's W-2 as wages at the end of the calendar year.

C. PROCEDURES:

1. **Employee Using the Waiver.** If the employee is using the waiver to take a course or courses, the procedure is as follows for each and every semester in which the employee desires to take courses under the Program:
 - a. **Be Accepted as a Student and in Good Standing.** The employee must apply to and be accepted by the University as a student and be in good-standing in order to be eligible to participate in the Employee Tuition Waiver Program.
 - b. **Be Full-Time Employee Prior to First Day of Classes.** The employee must be a full-time (40 hours per week) Florida Polytechnic University employee or have been appointed to a full-time position at the University with an official start date that is prior to the first day of classes for the semester in which the employee is requesting a waiver under the Program.
 - c. **Complete and Submit the Request Form Before the First Day of Classes.** The employee must complete the *Employee Tuition Waiver Program Request Form* (“Request Form”), have the Request Form signed by his/her supervisor, and submit the Request Form to Human Resources so that the Request Form is received by Human Resources on or before the first day of classes for the semester in which the courses will be taken. The Request Form will be processed, and if appropriate, approved by Human Resources. If the Request Form is not received on or before the first day of classes, the employee will not receive a waiver for the requested course(s).
 - d. **Receive HR Approval.** Human Resources will inform the employee of the decision to approve or not approve the Request Form. If approved, Human Resources will also inform the Financial Aid Office and the Bursar’s Office.
 - e. **Register for Courses No Sooner than the Employee Registration Dates on the Academic Calendar.** If the Request Form is approved by Human Resources, the employee may register for the approved course(s) no sooner than the first date for Employee Registration as indicated on the official Academic Calendar. If the employee enrolls in the course(s) prior to the first date for Employee Registration as indicated on the official Academic Calendar, the Program waiver will not be issued for such course(s) because the Program waivers are only available for courses taken by employees on a space-available basis.
 - f. **Bursar’s Office.** The Bursar’s Office will make the appropriate credits to the employee’s account.

2. **Dependent Using Assigned Waiver Credits.** If the employee is assigning his/her waiver credits to a dependent, the procedure is as follows for each and every semester in which the employee desires to assign his/her waiver credits to a dependent under the Program:

- a. **Be Accepted as a Student and in Good Standing.** The dependent must apply to and be accepted by the University as a student and be in good-standing in order to be eligible to participate in the Employee Tuition Waiver Program.
- b. **Be Full-Time Employee Prior to First Day of Classes.** The employee assigning his/her waiver credits must be a full-time (40 hours per week) Florida Polytechnic University employee or have been appointed to a full-time position at the University with an official start date that is prior to the first day of classes for the semester in which the dependent would be receiving a waiver under the Program.
- c. **Complete and Submit the Assignment of Waiver Credits Form Before the First Day of Classes.** The employee must complete the *Employee Tuition Waiver Program Assignment of Waiver Credits to Dependent Form* (“Assignment of Waiver Credits Form”) and submit the Assignment of Waiver Credits Form to Human Resources so that the Assignment of Waiver Credits Form is received by Human Resources on or before the first day of classes for the semester in which the courses will be taken. The Assignment of Waiver Credits Form and any supporting documentation requested by Human Resources will be processed, and if appropriate, approved by Human Resources. If the Assignment of Waiver Credits Form is not received prior to the first day of classes, the dependent will not receive a waiver for the course(s).
- d. **Receive HR Approval.** Human Resources will inform the employee of the decision to approve or not approve the Assignment of Waiver Credits Form. If approved, Human Resources will also inform the dependent, the Financial Aid Office and the Bursar’s Office.
- e. **Register for Courses.** If the Request Form is approved by Human Resources, the dependent may register for the courses.
- f. **Bursar’s Office.** The Bursar’s Office will make the appropriate credits to the dependent’s account.

POLICY APPROVAL	
Policy No.: FPU-6.0012P	
_____ Initiating Authority	_____ Date
_____ Policies & Procedures Review Committee Chair	_____ Date
_____ President/Designee	_____ Date
Approved by FPU BOT, if required	_____ Date
<p>EXECUTED SIGNATURE PAGES ARE AVAILABLE IN THE OFFICE OF THE GENERAL COUNSEL</p>	

Rev 4.20.15