

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.

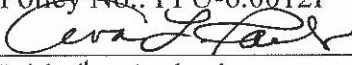

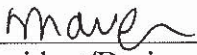
At the date this policy was adopted, the value of **undergraduate tuition** waived by the University on behalf of its employees is not taxable income pursuant to Internal Revenue Code Section 117. Pursuant to Internal Revenue Code Section 127, up to \$5,250 of **graduate tuition** and fees can be excluded 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	
<u></u>	<u>4-20-15</u>
Initiating Authority	Date
<u></u>	<u>4-21-15</u>
Policies & Procedures Review Committee Chair	Date
<u></u>	<u>4/22/15</u>
President/Designee	Date
Approved by FPU BOT, if required	Date

	Date



Employee Tuition Waiver Program Request Form

Human Resources
 4700 Research Way, Lakeland, FL 33805-8531
 863-874-8421

Subject to University regulation FPU-4.002 and University policies, full-time Florida Polytechnic University employees who meet academic requirements may, if approved by their supervisor below, register for up to six (6) college credit hours per semester at Florida Poly, on a space available basis, and the University will waive the tuition and related fees for such hours. **Employee is responsible for completing the form, getting the form signed by his/her supervisor and submitting the form to Human Resources for approval prior to registering for the course(s).**

Employee's Full Name: _____ Job Title: _____

College/Department: _____ Email Address: _____

Employee's Supervisor: _____ Phone: _____

Student ID#: _____ Employee ID#: _____

Requesting Registration for Term: _____ Year: _____

List the course(s) with class meeting times below for which you desire approval (maximum of six credit hours) and include alternates (indicate alternates with an *) in the event the preferred courses are not available:

# credit hours	Course Prefix & number	Course Title	Class meeting times	Last Date of Attendance	Signature of Instructor indicating Employee's academic eligibility

A third attempt repeat course is not eligible for the waiver.

Employee Certification: I certify that I am a full-time Florida Polytechnic University employee and understand that my supervisor must approve the times, as well as the courses in which I enroll. I acknowledge that the time I spend in connection with the courses is not time for which I will be paid for working. I acknowledge that if the class meeting times take place during my scheduled working hours, I must use annual or compensatory leave or take leave without pay for those work hours missed, subject to the approval of my supervisor. Enrollment in these courses affords me no student privileges unless I otherwise meet the criteria for such privileges. In addition, I understand that I am not permitted to use any state space, personnel, equipment, or supplies in conjunction with these courses, except as provided by the University as part of the course or program of instruction. I understand that the Employee Tuition Waiver Program may not cover all of my tuition and fees and it is my responsibility to guarantee all tuition and fees are paid by the payment deadline for the term. I acknowledge that any graduate-level tuition and fees above \$5,250 are taxable under Internal Revenue Code Section 127.

Employee's Signature: _____ Date: _____

Supervisor Certification: I certify that the above-named person is a full-time Florida Polytechnic University employee and that the time utilized by the employee in connection with the course(s) is not time for which the employee will be paid for working. I indicate my approval of the request for permission to register for the above stated courses at the times indicated by signing below.

Supervisor's Signature: _____ Date: _____

Date form submitted to HR: _____ HR Approved/Denied: _____



Employee Tuition Waiver Program Request Form

Human Resources

4700 Research Way, Lakeland, FL 33805-8531

863-874-8421

Tax Exemption for Employer Provided Assistance:

The value of any **undergraduate tuition and related fees** waived by the University on behalf of its employees is not taxable income, pursuant to Internal Revenue Code Section 117.

For **graduate tuition and related fees**, up to \$5,250 of graduate tuition and fees may be excluded from an employee's taxable income each calendar year, pursuant to Internal Revenue Code Section 127. If an employee's tuition and related fees waived by the University in a calendar year is greater than \$5,250, the difference will be included on the employee's W-2 as wages at the end of the calendar year.



Employee Tuition Waiver Program
Assignment of Waiver Credits to Dependent
Form
Human Resources
4700 Research Way, Lakeland, FL 33805-8531
863-874-8421

Application must be made each semester

This application is for the _____ semester, fiscal year _____.

Subject to University regulation FPU-4.002 and University policies, full-time Florida Polytechnic University employees may assign up to six (6) hours of their undergraduate tuition hours per semester or up to three (3) graduate credit hours per semester to their dependents who meet academic requirements and are admitted to the University. The Employee is responsible for completing the form and submitting the form to Human Resources prior to the fee payment deadline for the semester indicated.

Employee's Full Name: _____ Job Title: _____

College/Department: _____ Email Address: _____

Employee ID#: _____

I am assigning _____ undergraduate tuition hours (up to 6) or _____ graduate tuition hours (up to 3) for the semester indicated above to my dependent who is the student named below.

Student's Full Name: _____

FPU Student #: _____

Employee Certification: I certify that I am a full-time Florida Polytechnic University employee, and am assigning the number of tuition hours indicated above for the semester indicated to the student named above. I certify that I am not and will not be enrolled at Florida Polytechnic University for the semester indicated. I agree to provide, upon request, proof of dependency (IRS Form 1040).

Employee's Signature: _____ Date: _____

Date form submitted to HR: _____ HR Approved/Denied: _____

Date HR sent form to Financial Aid: _____ for final processing.