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Subject: Degree Program Tuition Remission

Revised: August 1, 2009

Degree Program Tuition Remission

After the completion of two years of service at Ringling College of Art and Design, Regular Full-time staff employees are eligible for 100% tuition remission at Ringling College for themselves, their spouse or domestic partner, and their children (including stepchildren) who meet the IRS definition of dependent of the employee. The two-year eligibility requirement will be satisfied for the semester in which the Regular Full-time staff employee completes the second year of service at the College and tuition remission will be granted for the entire semester. Tuition remission for the employee, children, a spouse, or a domestic partner is extended only to those not already enrolled as students of the College. Part-time staff employees are not eligible to participate in the Tuition Remission Program (the "Program"). In addition, children of domestic partners are not eligible for the Program.

The value of the remission for domestic partners will be reported and taxed as taxable income to the employee as required by law. Domestic partners who wish to participate in the Program must satisfy all of the criteria for "Domestic Partnership" as described in the College's Domestic Partner Policy elsewhere in this handbook, and complete and sign the College's "Affidavit of Domestic Partnership." Spouses of employees who wish to participate in the Program must complete an "Affidavit of Marriage." Children (including stepchildren) who wish to participate in the Program must provide acceptable documentation that they meet the definition of an IRS dependent.

Fees, such as the General Fee, technology fees and various Lab Fees, are not covered under the Program and must be paid to the College in advance of taking the class.

Employees, spouses or domestic partners, and children (including stepchildren) who meet the IRS definition of dependent of the employee, must apply through the regular application procedures, meet all admission requirements, and be accepted through the admissions process to receive tuition remission. All recipients of tuition remission at Ringling College must apply for grant assistance and scholarships through the Office of Financial Aid. The maximum amount of tuition remission will be based on tuition not funded by financial aid programs. For purposes of receiving tuition remission, financial aid programs are those grant or scholarship programs made available to the remission recipient expressly for the purpose of tuition charges. Grant or scholarship funds not specifically intended for tuition, as directed by the grantor, will be remitted to the remission recipient up to the total cost of education as determined by the Office of Financial Aid. Grant or scholarship funds intended for tuition and fees will be applied to tuition first and then to fees.

Regular Full-time staff employees may request an adjusted work schedule to take one course per semester during regular work hours with the permission of their supervisor.



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Supervisors will determine whether the workflow of the department will allow for alternate scheduling.

In order to participate in the Program, employees must complete a Tuition Remission Application form each semester and obtain the appropriate approvals prior to registration. If the employee's spouse or domestic partner or children (including stepchildren) participating in the Program cease to be eligible under the guidelines of this policy, the employee must notify the Office of Human Resources immediately. Eligibility for tuition remission will continue for the duration of the current semester. Taxation of the value of tuition remission for domestic partners will also continue for the duration of the current semester. Should an employee with a domestic partner terminate employment during the semester, the remaining untaxed value will be included in the employee's annual W-2 form as taxable income and the employee will be responsible for paying taxes on that amount.