

## **Delta College Tuition Waiver Program**

The Delta College Tuition Waiver Program is an employee fringe benefit program, the benefits of which are excludable from taxable income in accordance with the provisions of Internal Revenue Code (IRC) Section 117(d), Qualified Tuition Reduction. This program has been amended and is effective beginning with the Fall 2010 semester as follows.

### **Section I – Benefits Provided**

The Tuition Waiver Program provides for the waiver of Delta College tuition and registration fees for eligible students, as defined in Section II, for completed academic classes in which the eligible student receives a grade of C (2.0) or better. The student will also be granted a waiver for classes taken as Pass/No Credit in which the student receives a Pass grade (P). Classes in which the student receives a grade of C-, D+, D, D- or F, has withdrawn or receives a withdrawal grade (W or WI), or receives a No Credit grade (NC) are not covered under the Tuition Waiver Program. The Tuition Waiver Program does not cover classes taken as audited, which receive a grade X. For classes in which the student temporarily receives an Incomplete grade (I), the student will have until the final date to complete an incomplete course for that semester and then only will be granted a waiver if the final grade received is a C (2.0) or better.

Each semester, eligible students will be able to defer payment of the tuition and registration fee for their academic classes. All other fees charged to the student account (including but not limited to technology fees, course fees, and online fees) are the responsibility of the student and must be paid in accordance with the College's payment deadline requirements. At the end of each semester upon completion of grades, the College will determine which classes received grades that meet eligibility to be covered under the Tuition Waiver Program. Any amounts for classes not eligible to be covered under the Tuition Waiver Program will be billed and must be paid by the student and/or the employee within 15 days of the billing date. Payroll deduction from the employee will be implemented to collect amounts due that are not paid within 15 days.

### **Section II – Eligible Students**

The following Delta College employee classifications and related individuals are eligible students under the Tuition Waiver Program. Benefits under this program begin on the first day the eligible employee begins employment in a position in one of the following eligible employee classifications. Benefits terminate when the employee separates from the eligible position, exclusive of separation due to retirement from the College as listed below.

- Full-time regular employees, their spouses and their dependent children\*
- Retired full-time regular employees, their spouses and their dependent children\*
- Spouses (who have not remarried) and dependent children\* of deceased full-time regular employees who died while employed
- Full-time temporary employees (including one-semester appointment instructors)
- Part-time regular employees (not including adjunct instructors, general laborers and food service part-time employees)

\* In accordance with the definition of IRC Section 152(f)(1), for purposes of IRC Section 117(d), Qualified Tuition Reduction, a dependent child is defined as a son, daughter, stepson, stepdaughter, adopted son, adopted daughter or eligible foster child who is under the age of 24 as of the end of the tax year. Such dependent must meet the IRS requirements to be a qualifying child for tax purposes. A dependent child of divorced parents is treated as the dependent of both parents.

The Tuition Waiver Program is not a benefit for employees in the following employee classifications:

- General laborers (refer to AFSCME Union contract regarding Tuition Reimbursement Program)
- Part-time food service employees (refer to AFSCME Union contract regarding Tuition Reimbursement Program)
- Part-time temporary employees
- Adjunct instructors (refer to Academic Adjunct Faculty Grant Program)
- Student workers

### **Section III – Benefit Processing**

The Tuition Waiver Program process is as follows **for each semester** the benefit is applicable. For purposes of this section, the employee is the current or former employee of Delta College for whom this benefit is available and who maintains eligible relationship with the student for whom this benefit is to be applied.

1. The student registers for classes.
2. The eligible employee turns in the completed Tuition Waiver Program Agreement, **signed by both the student and the employee**, to the Student Finance Office by the applicable payment deadline. The Tuition Waiver Program Agreement must be turned in prior to payment deadline in order for benefits to be received under the program each semester. No retroactive application of the benefits will be provided.
3. The Student Finance Office will verify benefit eligibility for the student, and if eligible, will code the student's account designating that the waiver is in place for the semester.
4. The Student Finance Office will calculate the amount covered by the Tuition Waiver Program and the amount owed by the student, and will provide the student with a registration statement designating the amount the student must pay by the applicable payment deadline.
5. To make payment, the student takes the registration statement to the Cashiers Office. Payment can be made by check, cash, or credit card at the Cashiers Office during normal business hours, or left in the Cashiers Office drop box along with a copy of the student registration statement. **Payment cannot be made online.**
6. If the Tuition Waiver Agreement and payment of amount owed by the student are not received by the applicable deadline, the student will be dropped from respective classes.
7. At the end of the semester upon completion of grades, the Student Finance Office will process the waiver for tuition and registration fees on student accounts for classes in which students have received final grades meeting criteria to be covered under the Tuition Waiver Program, as noted in Section I.
8. For classes in which the student receives a temporary Incomplete grade (I), in order for a waiver to be granted, the student must fulfill the course requirements and receive a final grade of C (2.0) or better or a Pass grade (P) on or before the final date to complete an incomplete class for that semester. The final dates to fulfill course requirements for incomplete classes are noted in the current Delta College Catalog. Students are responsible to notify the Student Finance Office **within 15 days** of when they have received final grades on incomplete classes so that any applicable waivers can be processed.

9. For classes in which the student did not receive a final grade meeting the criteria to be covered under the Tuition Waiver Program, the Student Finance Office will email the student and the employee a billing statement designating the balance due on the student account. The balance must be paid **within 15 days** of the billing date.
10. Upon billing, the Student Finance Office will place a financial restriction hold on the student account and the student will be restricted from future registration until the account balance is paid in full.
11. If full payment is not received within 15 days, payroll deduction from the employee will be implemented to collect the balance due.
12. If the student account balance is not paid, or if the employee is no longer working for Delta College and payroll deduction cannot be implemented, the Student Finance Office will proceed with implementing standard procedures for collection of outstanding student accounts each semester. Such collection procedures may include forwarding the account to a collection agency to begin legal collection process. If the account is forwarded to a collection agency, the student and the employee will be jointly responsible to pay for all collection and attorney fees associated with collection of the amounts due to Delta College.
13. If the student account balance is not paid, future Tuition Waiver Program benefits will be suspended for the employee and his/her spouse and dependent children until such student account balance is paid in full.