

TUITION BENEFITS POLICY

Policy Compliance Statement: Sweet Briar College is proud to offer a variety of ways to provide tax-free education to its employees and their qualified dependents. Our Tuition Benefits are in accordance with Sections 117 and Sections 132 of the Internal Revenue Code. The College does not provide tax-free educational assistance under Section 127 of the Internal Revenue Code, where eligible employees could voluntarily take courses at other institutions paid for by Sweet Briar College that would not be subject to income tax up to a certain amount.

Benefits for an Employees' Own Education

Courses at Sweet Briar (Tuition Remission): Sweet Briar College employees are eligible to attend undergraduate classes at Sweet Briar at no cost, provided the following conditions are met:

- Is a full-time employee, or a part-time regular employee having completed at least two (2) consecutive years of service
- Permission from the employee's department head
- Permission of the professor
- Vacancy in the class (degree-seeking students will be given priority)
- Course(s) can be worked into the employee's regular workday schedule

Additionally:

- Regular, part-time employees who have completed two (2) consecutive years of service will be eligible to take one class each academic semester at no cost.
- Retired staff and faculty (who are at least age 55 with 10 years of continuous service) and former employees who have been laid-off (if stipulated in a severance agreement) may take one course per semester with no tuition cost, if sufficient space exists. The benefit does not apply to course fees.
- There is no tuition discount for internships or for summer undergraduate courses, whether on-campus or as part of an off-campus course.
- Eligible employees of the College who are engaged in research or teaching at the College may take up to six graduate credits per semester, including the summer. This benefit for graduate tuition remission does not extend to spouses, dependents or domestic partners.

Work Time vs. Class Time:

- Staff employees choosing to take courses must schedule all college-level courses during non-working hours (including lunch); make up time lost; take an adjustment in pay; or charge time lost to vacation.
- When the department head requests and the Dean/VP approves that an employee can register for a course directly related to assigned College responsibilities, class attendance may be considered part of the regular work schedule. This requirement must be documented in writing, and a copy submitted to Human Resources for the employee's personnel file. (Example, an employee who has bookkeeping/accounting responsibilities may be asked to take an accounting course, and not be required to make the time up.)

Process:

1. Any eligible current or former employee who wishes to take only one or two courses in a semester must complete appropriate forms from the Registrar's Office, and will normally be required to submit official high school and/or college transcripts before enrolling.
 - a. Forms require signatures of the employee, the professor, and the employee's department head.
 - b. Completed forms should be submitted to the HR Department for verification of status and approval.
 - c. The HR department then forwards to the Registrar and the Business Office as appropriate to ensure registration and proper billing adjustments for the cost of the course.
2. An eligible current or former employee who wishes to take more than two courses in a semester must complete appropriate forms in the Admissions Office and be approved for study at Sweet Briar College.

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3. All students, including employee-students, are required to abide by all student policies, including the honor code.
4. All degree-seeking students shall be required to apply for state assistance. The Virginia Tuition Assistance Grant (VTAG) will be deducted from the SBC tuition scholarship. Students are also encouraged to apply for federal grants and/or outside scholarships, which may be available to help defray the cost of books, room and board, or other incidental expenses.

Courses NOT at Sweet Briar: The College may reimburse a full-time active employee if he/she must complete an academic course as a condition of employment, in compliance with Section 132 of the Internal Revenue Code. The employee will be reimbursed 75% of the full cost of the actual tuition charge if she/he receives a grade of "C," and full reimbursement for an "A" or "B." Approval of the reimbursement must be made by the employee's Dean/VP, and submitted to the Human Resources office. If non-job-related courses are paid for by the College, some of these benefits may be considered taxable income to the employee and are subject to income tax withholding through Payroll; generally speaking, the College will not reimburse employees for taking courses not related to one's job and not a condition of employment.

Benefits for the Education of Employees' Children and Spouses

Tuition Scholarships for Students Attending Sweet Briar College

Eligibility:

- Full-time staff and faculty who have completed one year of service are eligible for tuition scholarships for undergraduate courses for his/her child, spouse, or domestic partner¹, or child of a domestic partner.
- Prospective female students who intend to seek an undergraduate degree through the College must apply and be admitted to Sweet Briar College through the regular admissions process.
- Male students and those who have earned a Bachelor's degree are not eligible to receive a degree from Sweet Briar, but may attend undergraduate classes.
- This benefit for undergraduate tuition scholarships is also available to the child of a retiree who is at least age 55 with 10 years of continuous service at the College, and to the spouse, child, domestic partner¹, or child of a domestic partner of an employee who dies or becomes fully disabled during active employment, but who met the eligibility requirements at the time of death or disability.
- This benefit may also be available to former employees who have been laid-off (if stipulated in a severance agreement).

Limitations:

- This benefit covers no more than the equivalent of four full undergraduate academic years at Sweet Briar College (120 course hours) per student, including courses taken through tuition exchange.
- Tax-free tuition scholarships are available to an:
 - Employee's spouse
 - Employee's child who is the dependent (for income tax filing purposes) of the employee
 - Employee's child who is the dependent (for income tax filing purposes) of the employee's former spouse (i.e., if a child is a tax dependent of one parent, he/she shall be treated as the dependent of both parents for this type of tuition scholarship)
- Taxable tuition scholarships are available to:
 - An employee's domestic partner
 - A child who is a dependent (for income tax filing purposes) of an employee's domestic partner
 - Employee's child up to the age of 26 who is not a dependent (for income tax filing purposes) of the employee or the employee's former spouse

¹ "Domestic partner" as defined by SBC's affidavit of domestic partnership (same-sex partner) agreeing to the stipulations of the affidavit; tuition benefits to domestic partners or the children of domestic partners may be taxable.

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- Should this benefit be part of a severance agreement, the benefit may be taxable to the former employee.
- For taxable tuition scholarships, the employee must complete financial aid forms and all available state and federal financial aid will be applied first, with the remaining tuition benefit being the amount taxable to the employee or former employee. The tax collection process will be a joint effort through Human Resources and the Business Office, to be determined and communicated to the employee when it is determined the situation will result in a tax liability.
- No discount is available for employees' spouses, dependents, domestic partners or domestic partners' dependents for internships, summer undergraduate courses/programs or graduate programs.
- An additional scholarship benefit is available for the daughter or son of a faculty or staff member whose appointment predated April 27, 1974. Please contact the Human Resources Department for more information.

Process:

1. Any student who wishes to take only one or two courses in a semester must complete appropriate forms in the Registrar's Office, and will normally be required to submit official high school and/or college transcripts before enrolling.
2. A student who wishes to take more than two courses in a semester must complete appropriate forms in the Admissions Office and be approved for study at Sweet Briar College.
3. All students are required to abide by all student policies, including the honor code.
4. All degree-seeking students shall be required to apply for state assistance. The Virginia Tuition Assistance Grant (VTAG) will be deducted from the SBC tuition scholarship. Students are also encouraged to apply for federal grants and/or outside scholarships, which may be available to help defray the cost of books, room and board, or other incidental expenses. (Filing for federal/state financial aid is required for taxable tuition scholarships.)

Tuition Exchange Programs

The College participates in two tuition exchange programs. Both are sponsored by consortiums of colleges and universities that allow children of qualified faculty and staff to be educated at member institutions at substantial discounts. Acceptance into a tuition exchange program is determined by the institution's participation level in the plan, and is not guaranteed.

The Tuition Exchange, Inc. Program is a reciprocal program for children and other family members of faculty and staff employed at over 600 participating institutions. The Tuition Exchange, Inc. is a non-profit association. Sweet Briar College employees are eligible to participate after three continuous years of full-time employment. Normally, Sweet Briar is able to accommodate requests from all eligible faculty and staff; however, should the College need to prioritize requests, various factors will be considered such as length of service, special circumstances in the family and availability of options under other tuition exchange programs. A full list of procedures and participating institutions is available from the Human Resources office or at <http://www.tuitionexchange.org>. Should the College be at an import/export imbalance (e.g., sending more SBC-family students to other schools than Sweet Briar is accepting in return from other participating colleges), employees without children already participating in The Tuition Exchange will be given priority.

The CIC Tuition Exchange Program is a program sponsored by the Council of Independent Colleges that allows dependent children of qualified faculty and staff to receive full tuition benefits at over 400 independent colleges and universities. There is no waiting period for participation in the CIC Tuition Exchange Program. A list of procedures and participating institutions may be obtained from the Human Resources Office or at <http://www.cic.org>. There is no restriction on the number of students per family in the CIC Tuition Exchange Program.

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Please contact the Human Resources Office, located in Fletcher Hall, for more information about Tuition Exchange Programs and to begin the application process for your child.