

## **Roger Williams University Tuition Benefits Policy**

**PURPOSE:** Roger Williams University (the "University"), intends to provide a benefits package to its employees that both maintains a competitive edge and remains fiscally and operationally prudent. As an institution of higher education, encouraging and supporting higher learning for and among its employees and their dependents is a core value and accordingly will be promulgated through institutional policy and procedure as set forth below.

**SCOPE:** This policy applies to all employed in full-time, permanent positions by the University subject to the terms herein and to the provisions of governing collective bargaining agreements (CBAs) for those recognized by same. Where there is conflict between CBAs and this policy, whether by inclusion or exclusion of terms, the CBA's express terms only govern.

### **PROVISIONS:**

- A. **Tuition Remission:** Following six (6) months of continuous, full-time employment of an employee, that employee, the employee's spouse or formally registered domestic partner (consistent with controlling health benefits policy and procedural parameters) and that employee's legally dependent children who are 23 years of age or younger at the start of the semester for which tuition remission is sought, may enroll tuition-free in any undergraduate degree program or graduate course or degree program, excluding the RWU School of Law, as a matriculated student, on any permanent campus both maintained and operated by the University. This benefit is specifically subject to and modified by the following caveats:
1. The University will only waive the cost of tuition. This does not include the cost of books, supplies, lab fees or monies actually paid by the University to an instructor solely for the purpose of instructing only one or more non-paying employees, employees' spouses or partners or employees' dependent child(ren).
  2. Acceptance into a course or degree program is contingent upon both the availability of classroom space and the predicted ability of the student to successfully complete the course or program of study. Both availability of space and prediction of success are determined at the reasonable discretion of the University.
  3. Legally dependent children of an employee, for purposes of this policy only, are those claimed on the federal income tax return of the employee or those claimed on the federal income tax return of the employee's partner (as defined above) and living in the same household as the employee for at least six (6) months before tuition remission is sought, and throughout the period for which tuition remission is sought. Should the legal dependent of an employees' partner no longer live in the same household as the employee during a semester for which tuition remission is granted, there will be a proration and the employee's partner's legal dependent will be accordingly billed.
  4. Participation in this program by an eligible employee is contingent upon the reasonable discretion of the University that the course(s) do/does not conflict with an employee's employment responsibilities, where the conflict is not directly interfering with the scheduled reporting hours. Where there is a conflict in reporting protocol, release time for any higher learning opportunity is at the complete discretion of the University.

5. The University is governed by and protected from improper exploitation by its executive officers. Anywhere the decision of the University is invoked herein, that authority is reserved to the University's Vice Presidents and Dean of the Law School, following consultation, as appropriate, with the President and only delegable to other management agents upon the approval of the President.
  6. Tuition remission for graduate courses, not taken as a matriculating student, is limited to three in the graduate degree discipline.
  7. For University employees only, tuition remission for a single class or course offering is available subject to all caveats herein.
  8. The University's "London Program", as administered in fiscal year 2008, is considered "maintained and operated" by the University for the purposes of Tuition Remission hereunder. It is the only University affiliated program outside the continental United States that qualifies for Tuition Remission under this policy.
  9. If an employee terminates employment during the semester which tuition remission is provided to any of the eligible beneficiaries under this policy, that employee is responsible for the full cost of tuition.
  10. The applicant for tuition remission, as a condition precedent to authorization, will complete in full that Tuition Remission Application promulgated by the University through the Office of Human Resources, including such formal proof of eligibility as set out above and demanded by the Tuition Remission Application.
- B. Tuition Reimbursement:** Employees, employed in full-time permanent positions may, accompanied by a detailed recommendation from the Division Vice President of University service, request tuition contribution from the University in order to attend another institution of higher education on the basis both that the course of study leading to a degree will directly benefit the University and that the course of study is not offered by the University. This program is not limited to an undergraduate degree program, but is limited to a maximum of six (6) credit hours per semester. The dollar value for reimbursement is limited to the IRS non-taxable threshold (currently \$5,250) per calendar year. This grant is subject to the following caveats:
1. Should the recipient of a tuition reimbursement grant fail to fully complete the authorized course of study, pursuant to the standards set by the enrolling institution and the University, all monies paid by the University shall be repaid to the University by the recipient within three months from the date no longer actively enrolled.
  2. Should the recipient of a tuition reimbursement grant voluntarily leave the University before five (5) years have lapsed following proper, approved completion of the authorized course of study, the recipient shall repay the University its grant as follows:
    - a. Less than two (2) years following completion of the authorized course of study, 100% of the monies paid by the University to or on behalf of the recipient.
    - b. More than two (2) but no more than four (4) years following completion of the authorized course of study, 50% of the monies paid by the University to or on behalf of the recipient.
    - c. More than four (4) but less than five (5) years following completion of the authorized course of study, 25% of the monies paid by the University to or on behalf of the recipient.
  3. As a condition precedent to any grant by the University hereunder, the recipient authorizes the University among its available alternatives to deduct, up to the maximum amount provided by law, from the recipient's due and owing salary

and/or vacation accrual to recover monies it is owed pursuant to provision B.1 and B.2 immediately above.

4. Prior to any reimbursement for tuition paid by the recipient in accordance with this policy, proof both of at least a passing grade and of actual payment by the recipient is necessary and in form reasonably required by the University. There will be no reimbursement for any course in which a failing grade is achieved.
5. The University's Tuition Reimbursement grant may be revoked by the University should the recipient fail two or more courses under the period of the grant, in which case provision B.1. hereunder shall apply.
6. All requests for tuition reimbursement will require the divisional Vice President signature followed by the final authorization by the President. Employees must make requests directly to their divisional Vice President.

**C. Tuition Grants:**

1. This policy does not address student financial aid, including any University grants for University delivered or sponsored programs, either in the United States or abroad.
2. Tuition Exchange Programs: Independent of University policy, the University may contractually affiliate, directly or through a formal program such as the Council of Independent College Tuition Exchange Program (CIC-TEP), with other institutions of higher education enabling tuition aided attendance at such other institutions of higher education. Information, availability and process associated with such programs will be both facilitated and coordinated through the University's Office of Human Resources.

Approved Date: December 1, 2008

Please refer to the Tax Information Regarding Tuition Benefits

**ROGER WILLIAMS UNIVERSITY & ROGER WILLIAMS UNIVERSITY SCHOOL OF LAW  
"University"**

**TAX INFORMATION REGARDING  
TUITION BENEFITS**

*Overview*

In general, IRS regulations consider anything of value provided to an employee by an employer to be a form of compensation. All compensation must be reported as taxable wages and is subject to income tax withholding, unless specifically excluded by the Internal Revenue Code ("IRC"). The IRC contains several provisions that allow the University to provide financial education assistance to its employees and their spouses and dependent children, but with different limitations and tax implications depending on the level of study.

*Tax Reporting and Withholding Requirements for Tuition Benefits*

1. Undergraduate Tuition Remission:

Under Section 117(d) of the IRC, educational institutions may offer a full reduction of tuition charges to employees, their spouses and dependent children. As long as that tuition reduction is for *undergraduate* education, it will be tax-free and excluded from an employee's taxable wages. Therefore, the University will not add to its employees' taxable wages the financial value of the tuition remission or tuition exchange benefit provided for undergraduate level course work for employees, their spouses and/or dependent children. The exclusion under this section *does not extend to graduate coursework*.

Please note federal and state law does not recognize a same-sex spouse or domestic partner as a legal spouse for federal and state income tax purposes. Therefore, any tuition remission benefits are considered taxable income for both federal and state purposes. For further information refer to the University's "Benefits Information Regarding Same-Sex Spouses and Domestic Partners."

2. Tuition Reimbursement and Graduate Tuition Remission:

- For employees up to \$5,250/year tax-free

Section 127 of the IRC allows all employers, whether or not they are an educational institution, to provide their employees with educational assistance, on a tax-free basis, up to \$5,250 per employee, per year. The tuition remission that the University offers employees for graduate-level education is eligible for this exclusion.

- For employees who exceed \$5,250/year

The IRC requires that educational assistance in excess of the \$5,250 exclusion be added to employees' taxable wages and employment taxes must be withheld. Section 132 of the IRC contains the only exception to the taxability of graduate tuition remission and/or tuition reimbursement to an employee in excess of \$5,250 per year. This exception applies to courses taken by University employees when the courses are job-related and meet all of the requirements set out in Part 26, Section 1.162-5 of the federal tax regulations. Note the University Tuition Benefits Policy does not permit tuition reimbursement in excess of \$5,250 per calendar year.

Under Section 1.162-5, in order for graduate tuition remission and/or tuition reimbursement in excess of \$5,250 to be excluded from income and thus not subject to tax, the course must be required to maintain or improve the employee's job skills or meet the express requirements set by the University, or by law, for the employee to retain his/her employment. The course cannot be used to meet the minimum educational requirements for the job nor can it qualify the employee for a new trade or business.

For the course to be evaluated as non-taxable under this section, the employee must provide Human Resources with a Job Related Graduate Tuition Remission Form, approved by his/her Vice President.

- Spouses and dependent children excluded

Section 127 of the IRC does not permit the University to provide spouses or dependent children of employees with tuition remission for course work on a tax-free basis. Therefore, the value of the tuition remission provided to spouses and/or dependent children of employees for graduate level course work will be added to employees' taxable wages.

- Graduate assistantships

For graduate students engaged in teaching or research, there will be no tax imposed on tuition remission for graduate courses as long as the tuition remission is not payment for services. Typically payment for services is in the nature of a stipend and is taxable as income.

### 3. Calculating taxability of educational financial assistance:

The monetary value of tuition benefits received by employees for graduate tuition remission and/or tuition reimbursement during the calendar year in excess of the annual excludable amount of \$5,250 must be added to the employee's taxable wages in the calendar year, except for any amount which is excludable as job-related under Section 1.162-5 of the federal tax regulations.

The monetary value of tuition remission received by employees' spouses and/or dependent children for graduate level course work during the calendar year must be added to the employees' taxable wages. The increase in taxable wages increases the taxes withheld and reduces net pay. In cases where taxes cannot be withheld from an employee's pay - due to an unpaid leave of absence, retirement, or death - the University will report the taxable income.

The additional taxable income and taxes withheld are reported on Form W-2. Educational assistance in excess of the excludable amount is subject to federal, state, Social Security and Medicare tax withholdings. Any additional tax consequences incurred by the employee may *not* be used to satisfy an employee's maximum premium share contribution to his/her medical and/or dental insurance. The above imputed amounts are *not* added to the employee's compensation base for group life insurance, disability benefits, or retirement plan contributions.

**Please note that employees are encouraged to speak with their own tax advisor if they have any questions regarding the tax treatment of certain benefits.**

## **Tax Information Regarding Tuition Benefits FAQs**

### **How is the taxable benefit determined?**

Payroll receives a report indicating the total dollar amount of tuition remission and reimbursement received by employees during the current calendar year. This report totals tuition remission and reimbursement for the winter, spring, summer and fall terms, as applicable. If the amount received by an employee exceeds the annual excludable amount (\$5,250) and is not covered under Section 132, the excess must be added to the employee's taxable wages when the employee receives the benefit. For any undergraduate tuition remission of the employee's same-sex spouse or domestic partner or nondependent children the entire amount of the undergraduate tuition remission is added to the employee's taxable wages. For any graduate tuition remission other than for the employee, the entire amount is added to the employee's taxable wages. The increase in taxable wages also increases the taxes withheld and reduces net pay.

### **Is a graduate level course taken for credit toward an undergraduate degree still considered "education below the graduate level"?**

Yes. For purposes of IRC 117(d), "education below the graduate level" generally refers to any course which is not part of a course of study that leads to a graduate degree. However, a graduate level course taken for credit toward an undergraduate degree is still considered "education below the graduate level."

### **When are the taxes withheld from employees' paychecks?**

To minimize the impact of this additional income tax withholding, the additional income will be spread out evenly across the academic semester. Every attempt is made to notify employees in advance of the first pay in which taxes are withheld.

All employees are encouraged to track their tuition benefits for the year and plan accordingly. In addition, all employees must sign up for tuition remission and reimbursement at the beginning of the academic period in order to spread their tax withholding over as many pay periods as possible. All forms must be submitted to Human Resources thirty days prior to the start of classes.

### **Can I spread the collection of the additional tax withholding out beyond the scheduled timeframe?**

No. All income is considered taxable when the benefit is received by the employee. The Payroll Office is required to withhold the taxes in the academic semester in which the benefit is received.

### **Can I delay the start of the additional tax withholding to a future paycheck?**

Unfortunately, we cannot accommodate this request. Taxes on the taxable tuition benefit must be recorded and collected by the end of the academic semester in which the benefit is reported. Tracking the amount of your taxable tuition benefit will enable you to plan in advance for the taxes to be withheld.

**Can I pay these taxes directly to the University rather than have them withheld from my paychecks?**

The IRS does not permit the University to accept direct payments from an employee toward the employee's income tax withholding. Income taxes required to be withheld must be withheld from the employee's paychecks.

**Can the University record the additional taxable income on my Form W-2 but not withhold any additional taxes? I will pay them myself when I file my return?**

While the IRS does allow employers to record the taxable income associated with certain benefits without requiring additional income taxes to be withheld, educational assistance is not one of these benefits. The University is required to withhold taxes for this additional income.

**Can I change the withholding rate?**

We will determine your tax withholdings based on your current Form W-4. If you feel that your federal income tax withholding for the year will either exceed or be less than your tax liability, you may submit a new W-4 Form to Payroll changing the number of exemptions you claim. Please see IRS Publication 919, available on the IRS website, for instructions on how to estimate your income tax liability and update your W-4 Form.

**Why can't payroll estimate the amount of additional income I will incur and spread it across all of my paychecks for the entire year, reducing the amount of additional tax withheld from each check?**

Graduate tuition remission and/or tuition reimbursement in excess of \$5,250 becomes taxable to the employee when the benefit is received. Until that happens, no taxable event has been triggered. No additional income can be reported for you until a taxable event has been triggered.

**Who Should I contact with questions regarding tuition remission or tuition reimbursement?**

Questions regarding your eligibility, application for and approval of tuition remission benefits should be directed to the Human Resources Department, Employment Coordinator at (401) 254-3131. **Please note that employees are encouraged to speak with their own tax advisor if they have any questions regarding the tax treatment of certain benefits.**

ROGER WILLIAMS UNIVERSITY AND ROGER WILLIAMS UNIVERSITY SCHOOL OF LAW

TUITION REMISSION CHECKLIST

Section I. To be completed by employee (also attach a completed Tuition Remission Application):

Name of Employee: \_\_\_\_\_

- Employee Group: (check one)
[ ] Non-Aligned University [ ] Non-Aligned School of Law
[ ] RWU Faculty Assoc. [ ] Facilities Mgmt. Assoc. [ ] Dining (UFCW)
[ ] Professional Support Staff Assoc. [ ] Public Safety Assoc.

Name of Spouse/Domestic Partner: \_\_\_\_\_

Name of Dependent/Child: \_\_\_\_\_

For Faculty ONLY: If requesting tuition remission for a non-dependent child who is otherwise eligible for this benefit, please check box. [ ]

APPROVALS

Section II. To be completed by appropriate offices:

Bursar's Office: [ ] Check if financially cleared.



\_\_\_\_\_  
Bursar's Office Date

- Registrar's Office: [ ] Graduate Degree Program (for Non-aligned, Public Safety & RWUFA only)
[ ] Matriculated or [ ] Non-Matriculated (limit to 3 graduate courses in graduate discipline for Non-Aligned & RWUFA only)
[ ] Law School (for RWUFA only)
[ ] Undergraduate Degree Program
[ ] Study Abroad: \_\_\_\_\_
[ ] Other Explain: \_\_\_\_\_



\_\_\_\_\_  
Registrar's Office Date

- Human Resources: [ ] Full Time Employee
[ ] Length of Employment \_\_\_\_\_
[ ] Proof of Spouse/Domestic Partner/Dependent Status \_\_\_\_\_
[ ] Refer to applicable collective bargaining agreement \_\_\_\_\_

\_\_\_\_\_  
Department of Human Resources Date

# ROGER WILLIAMS UNIVERSITY AND ROGER WILLIAMS UNIVERSITY SCHOOL OF LAW TUITION REMISSION APPLICATION

**TO BE COMPLETED BY EMPLOYEE. Use one form per academic semester to apply for tuition remission and it must be submitted and approved 30 days prior to the start of the academic semester. Any application submitted after this period of time will not be accepted for that applicable semester. If you decide to add a course which is not listed on the first form submitted, please submit a second form.**

**Application for remission is for:**

Employee Name: \_\_\_\_\_ Date of Hire: \_\_\_\_\_  
 Employee ID#: \_\_\_\_\_  
 \*\*Spouse/Domestic Partner/Dependent/Child Name: \_\_\_\_\_ Dependent's/Child's Date of Birth: \_\_\_\_\_  
 \*\*Must provide IRS documentation for proof of dependency  
 Spouse/Domestic Partner/Dependent/Child Student ID#: \_\_\_\_\_

**Important Tax Notice:** For graduate tuition remission, there are tax implications to the employee for benefits approved for spouse/domestic partner/dependent/child and those benefits greater than IRS maximum. Please refer to "Tax Information Regarding Tuition Benefits" located on HR's website. If a Domestic Partnership is approved, there are tax implications for all tuition benefits. Please refer to "Benefits Information concerning Same Sex Spouses and Domestic Partners Policy" located on HR's website.

**Eligibility Unit (Check One)**  
 \*Following 6 months of continuous service, full-time employment

- Non-Aligned University     Non-Aligned School of Law     RWU Faculty Assoc.     Facilities Mgmt. Assoc.
- Dining (UFCW)     Professional Support Staff Assoc.     Public Safety Employees Assoc.

**Academic Semester**

- Undergraduate Program
- Graduate Program<sup>1</sup>     Matriculated    or     Non-matriculated<sup>2</sup>
- Law School (RWUFA only)

<sup>1</sup>Available to Non-Aligned, Public Safety & RWUFA. (Refer to policy for applicability. For employees only, please also complete Graduate Tuition Remission Job Related Form on page 2 of Application if you will receive benefits in excess of \$5,250 for the calendar year and believe you qualify for an income exclusion.)

<sup>2</sup>If non-matriculated, limited to 3 graduate courses in the graduate discipline for Non-Aligned and RWUFA only)

<u>Semester</u>	<u>Year</u>	<u># of Courses</u>	<u>Semester</u>	<u>Year</u>	<u># of Courses</u>
<input type="checkbox"/> Fall:	_____	_____	<input type="checkbox"/> Summer I:	_____	_____
<input type="checkbox"/> Winter:	_____	_____	<input type="checkbox"/> Summer II:	_____	_____
<input type="checkbox"/> Spring:	_____	_____			

Are you applying for any tuition benefit program other than RWU's tuition remission?     Yes    or     No

If yes, please list program(s). \_\_\_\_\_

- **Please note:** Anyone who receives free tuition under the RWU Tuition Benefits Program cannot be reimbursed for the same course under another tuition benefits program.

**I hereby certify that I have read and understand the applicable Tuition Remission Policy as well as the Tax Information Regarding Tuition Benefits.**

**Employee Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**University Authorizations:**

*Note: Please have authorizations completed in the order below only for employee tuition remission (not for spouse or dependent).*

Manager: \_\_\_\_\_ Date: \_\_\_\_\_  
 Divisional Vice President: \_\_\_\_\_ Date: \_\_\_\_\_  
 Human Resources: \_\_\_\_\_ Date: \_\_\_\_\_

# GRADUATE TUITION REMISSION APPLICATION – JOB RELATED

## (EMPLOYEES ONLY)

I believe that the graduate level course(s) requested for approval above may be excluded from my gross income under section 162 of the Internal Revenue Code. I certify these courses\*:

- (1) Maintain or improve skills required in my employment.  Yes  No
- (2) Meet the express requirements of my employer, or the requirements of applicable laws or regulations, imposed as a condition of retaining my job, status, or rate of pay.  Yes  No
- (3) Are required to meet the minimum educational requirements.  Yes  No
- (4) Will qualify me for a new trade or business.  Yes  No

\* To qualify for an income exclusion, a "yes" answer is required for either statement (1) or (2), and a "no" answer is required for both statements (3) and (4). Based on your answers above, if you believe you qualify for an income exclusion please sign and forward to your manager for further review.

### COPY OF COURSE DESCRIPTION MUST BE ATTACHED

#### Employee, Manager, and Divisional Vice President Certification – To be completed by the Employee , Manager, and Divisional VP

I hereby certify that all of the courses I am taking this term meet the IRS definition of job related as defined in Treasury Regulation Section 1.162.5. I also understand that tuition exemption benefits greater than \$5,250 for any graduate courses that are not job related are considered taxable wages, and that, should the IRS determine that the above courses are not job related, I am responsible for any assessed taxes and penalties.

Employee's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

We certify that we are this employee's manager or department head and divisional VP, that this form is accurately completed, and that the course or program is job related as defined by the IRS, to the best of our knowledge. We certify that we have compared the description(s) of the course(s) listed above with the employee's job description and agree with the representations above.

Manager's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Divisional Vice President's Signature : \_\_\_\_\_ Date: \_\_\_\_\_

Human Resources Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Roger Williams University and Roger Williams University School of Law

TUITION REIMBURSEMENT APPLICATION

ELIGIBILITY

Pursuant to the Tuition Benefits Policy ("Policy"), following six (6) months of continuous employment, employees employed in full-time permanent positions may request tuition contribution from Roger Williams University or Roger Williams University School of Law (collectively "University") in order to attend another institution of higher education on the basis both that the course of study leading to a degree will directly benefit the University and that the course of study is not offered by the University.

This program is limited to a maximum of six (6) credit hours per semester. The dollar value for reimbursement and/or any graduate remission is limited to the IRS non-taxable threshold (currently \$5,250) per calendar year. Please refer to Tax Information Regarding Tuition Benefits located on HR's website.

Prior to any reimbursement for tuition paid by the recipient in accordance with the Policy, proof both of at least a passing grade and of actual payment by the recipient is necessary and in a form reasonably required by the University. There will be no reimbursement for any course in which a failing grade is achieved.

INSTRUCTIONS

- 1. Complete all areas applicable in the Application for Tuition Reimbursement ("Application") below accompanied by a detailed recommendation with the Divisional Vice President's approval.
2. The Application must be submitted for approval to the Divisional Vice President concurrently with the course description prior to the start of each semester.
3. The original Application will be maintained in the Department of Human Resources and reimbursement will be processed once proof of passing grade and receipt of actual payment is submitted.

APPLICATION FOR TUITION REIMBURSEMENT (Please Print)

Name of Employee: \_\_\_\_\_ Date of Hire: \_\_\_\_/\_\_\_\_/\_\_\_\_

Name & Address of College/University: \_\_\_\_\_

(List each course separately below)

1. Course Title: \_\_\_\_\_ # of Credits: \_\_\_\_\_ Tuition Cost: \$ \_\_\_\_\_

Date of Course: \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_ Time of the Day: \_\_\_\_:\_\_\_\_ to \_\_\_\_:\_\_\_\_ Day of Week: \_\_\_\_\_

2. Course Title: \_\_\_\_\_ # of Credits: \_\_\_\_\_ Tuition Cost: \$ \_\_\_\_\_

Date of Course: \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_ Time of the Day: \_\_\_\_:\_\_\_\_ to \_\_\_\_:\_\_\_\_ Day of Week: \_\_\_\_\_

3. Course Title: \_\_\_\_\_ # of Credits: \_\_\_\_\_ Tuition Cost: \$ \_\_\_\_\_

Date of Course: \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_ Time of the Day: \_\_\_\_:\_\_\_\_ to \_\_\_\_:\_\_\_\_ Day of Week: \_\_\_\_\_

I hereby certify that I have read and understand the Policy and Tax Information Regarding Tuition Benefits, that I meet the eligibility requirements in this Application, and that the information provided herein is true and accurate. I understand that (i) should I fail to fully complete the authorized course of study, pursuant to the standards set by the enrolling institution or the University, all monies paid by the University shall be repaid to the University by me within three (3) months from the date I am no longer actively enrolled, and (ii) should I voluntarily leave the University before five (5) years have lapsed following proper, approved completion of the authorized course of study, I will repay the University the amounts applicable under Provisions B(2)(a)-(c) of the Policy. I further understand that any monies paid by the University hereunder are advances against my future earnings, and I hereby authorize the University, pursuant to R.I.G.L. § 28-14-10 and § 28-14-24(b), to deduct from my due and owing salary and/or vacation accrual to recover any monies which I am required to repay the University pursuant to the Policy.

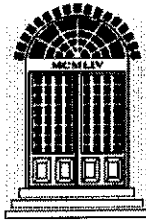
Employee Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Department/School: \_\_\_\_\_ Extension: \_\_\_\_\_

UNIVERSITY AUTHORIZATIONS

Divisional Vice President: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Human Resources: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_



The Tuition Exchange Inc.

3 Bethesda Metro Center, Suite 700

Bethesda, MD 20814

[www.tuitionexchange.org](http://www.tuitionexchange.org)

### SCHOLARSHIP CERTIFICATION & APPLICATION

School Year 20\_\_\_\_-20\_\_\_\_

Student Name \_\_\_\_\_

Student SSN \_\_\_\_\_

Student Email \_\_\_\_\_

Student Telephone (\_\_\_\_)-\_\_\_\_-\_\_\_\_

Student Permanent Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Parent Name \_\_\_\_\_

Parent Email Address \_\_\_\_\_

Years of Parent Employment at RWU \_\_\_\_\_

Academic Years \_\_\_\_\_ (4 years maximum)

Total Number of Semesters \_\_\_\_\_ (8 semesters maximum)

Application Status  Applying for Admission  
 Approved for Admission  
 Currently Enrolled

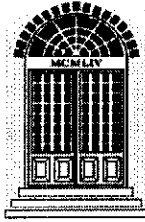
Class  Freshman  
 Sophomore  
 Junior  
 Senior

Applying to \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Applicants must complete ALL areas of the Tuition Exchange form and return it to RWU's tuition liaison officer, Flora A. Prestipino, in the Department of Human Resources. This application should be submitted simultaneously with application(s) for admission. It is the responsibility of the applicant to ensure deadlines are met.

RWU and The Tuition Exchange mandates each student applicant is a dependent (as defined by the IRS) of a full-time employee. Therefore, this application is to be submitted with IRS documentation for proof of dependency.



The Tuition Exchange Inc.

3 Bethesda Metro Center, Suite 700

Bethesda, MD 20814

[www.tuitionexchange.org](http://www.tuitionexchange.org)

### SCHOLARSHIP RECERTIFICATION

School Year 20\_\_\_\_-20\_\_\_\_

Student Name \_\_\_\_\_

Student SSN \_\_\_\_\_

Student Permanent Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Parent Name \_\_\_\_\_

Importing Institution \_\_\_\_\_

Recertification applicants must complete ALL areas of the Scholarship Recertification form and return it to Roger Williams University's tuition liaison officer, Flora A. Prestipino, in the Department of Human Resources. It is the responsibility of the recertification applicant to ensure deadlines are met.

Roger Williams University and The Tuition Exchange mandates each student applicant remain a dependent (as defined by the IRS) of a full-time employee. Therefore, this recertification application is to be submitted with IRS documentation for proof of dependency.



# THE COUNCIL OF INDEPENDENT COLLEGES

To \_\_\_\_\_  
(Host/Importing) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

From:  
(Home/Exporting)

Flora A. Prestipino  
Roger Williams University  
One Old Ferry Road  
Bristol, RI 02809  
Phone: 401-254-3131  
Fax: 401-254-3370

## 1. APPLICATION

The student named below is eligible for CIC Tuition Exchange Program benefits. Please notify my office as soon as possible whether this applicant can be included in your CIC-TEP.

Academic Year 20\_\_\_\_ - 20\_\_\_\_

This applicant is (check one)

Name \_\_\_\_\_

\_\_\_\_ New at your institution

Address \_\_\_\_\_

\_\_\_\_ Presently in your CIC-TEP

\_\_\_\_\_

\_\_\_\_ Presently a student at your institution, but does not hold a CIC-TEP Scholarship

Social Security No. \_\_\_\_\_

Signature of Home/Exporting CIC-TEP Liaison Officer:  
\_\_\_\_\_

Tel: \_\_\_\_\_ Date: \_\_\_\_\_

## 2. NOTIFICATION OF ACCEPTANCE OR REJECTION

Check one box: \_\_\_\_ I am pleased to report that the above-named student can be included in our CIC-TEP.

\_\_\_\_ I regret that we will be unable to include this student in our CIC-TEP.

Signature of Host/Importing CIC-TEP Liaison Officer: \_\_\_\_\_

Tel: \_\_\_\_\_ Date: \_\_\_\_\_

## PROCEDURES:

Two copies of this form should be sent by the Liaison Officer of the home/exporting institution to the Liaison Officer of the host/importing institution. The host institution should notify the home institution of its acceptance or rejection of the applicant as soon as possible by returning one copy of this form to the home institution. The other copy should be retained for the host's records. **Do not send a copy of this form to the Council of Independent Colleges.** New and renewal awards will be reported annually to CIC by both the home and host institutions' Liaison Officers. Special forms will be provided for that purpose.

Questions concerning the CIC Tuition Exchange Program should be directed to:  
Council of Independent Colleges • One Dupont Circle, Suite 320 • Washington, DC 20036-1142  
Tel.: (202) 466-7230 • Fax: (202) 466-7238 • e-mail: [eclark@cic.nche.edu](mailto:eclark@cic.nche.edu) • [www.cic.edu](http://www.cic.edu)