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Introduction
RIT’s commitment to a quality education is reflected in the variety of education benefits available to employees. RIT’s education benefits for eligible employees and/or their family members consist of five programs. Each of these programs is described in this summary, including eligibility and the general tax consequences of each.

The education benefits described in this summary are Tuition Waiver, Tuition Assistance, Tuition Exchange, Tuition Scholarship, and Center for Professional Development (CPD).

Important Note About Passwords
Password security is critical due to the confidential, private, and financial data that is available online. The employee/participant/covered family member is responsible for maintaining security of their passwords and adhering to RIT information security policies and standards.

Important Note About Taxes You May Have to Pay
There are situations where the education benefit is taxable; the tax amount can be significant – as much as $16,000. If the benefit is taxable, you would have to reimburse RIT for the taxes that RIT is required to pay to the federal and state governments on your behalf. Refer to the Taxability of Tuition Waiver section of this summary for details.

Tuition Waiver
RIT provides a Tuition Waiver benefit – courses taken at RIT – for eligible employees and eligible family members.

Regular Full-Time and Part-Time Employees: Tuition Waiver for regular employees is automatic for credit courses – you do not need to complete an application; you simply register for the class. For eligible courses taken through the Academic Support Center or the English Language Center, complete and submit to Human Resources the Tuition Waiver Form (available on the HR website http://www.rit.edu/fa/humanresources/ on the forms page or in the HR Department) for each course taken.

Tuition Waiver for eligible family members of regular employees is automatic for credit courses after you complete and submit on an annual basis (academic year) the online process through Employee Self-Service. For eligible courses taken through the Academic Support Center or the English Language Center, complete and submit to Human Resources the Tuition Waiver Form (available on the HR website http://www.rit.edu/fa/humanresources/ on the forms page or in the HR Department) for each course taken.

Online edX courses: There are a number of RIT offerings through edX (https://www.edx.org/). There is no Tuition Waiver for employees or family members of employees for edX courses. However, eligible employees will be eligible for reimbursement for job-related edX offerings under RIT’s Tuition Assistance plan; find details later in this summary.

Adjunct Employees: Tuition Waiver for adjunct employees and eligible family members is available only during the semesters in which you work. You must complete the Tuition Waiver Form for adjunct employees each
semester you will use the benefit. You can find the form on the forms page of the HR website (www.rit.edu/humanresources/) or obtain the form from the Human Resources Department.

Please be aware that RIT employees and family members who take classes using Tuition Waiver are considered students under the NYS Public Health Law 2165/2167. Therefore, employees and family members must comply with established NYS and RIT immunization requirements; refer to the Student Health Center website for more detailed information: www.rit.edu/studentaffairs/studenthealth/.

If a Tuition Waiver is applied to the student account in error, the Waiver will be reversed and the student will owe the full billed amount to the RIT Student Financial Services Office.

Individuals who qualify for any type of tuition discount are not eligible for Tuition Waiver or other RIT scholarships or grant funding.

A late request submitted by an employee who is eligible for Tuition Waiver as detailed in this summary for the employee and/or eligible family member will be accepted only in the following circumstances:

- The Tuition Waiver request is for a semester in the current academic year AND the current calendar year; or
- The Tuition Waiver request is for a semester in the current academic year but for the prior calendar year (i.e., requested in the spring for the prior fall semester) AND the Tuition Waiver is non-taxable.

**Employees**

Regular employees are immediately eligible for a 100 percent tuition waiver, unless noted in the Exclusions section below, for undergraduate and most graduate level credit-bearing courses as well as eligible classes you take through RIT’s Academic Support Center and English Language Center. The benefit is provided as follows:

- Full-time employees: up to 12 credit hours per term
- Part-time employees: up to 9 credit hours per term

Adjunct employees are immediately eligible for a Tuition Waiver in semesters in which you work as outlined below, on up to 12 credit hours per term, as well as eligible classes you take through RIT’s Academic Support Center and English Language Center.

<table>
<thead>
<tr>
<th>Semesters Worked</th>
<th>RIT Adjunct Date of Hire</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>On or After 1/1/2006</td>
</tr>
<tr>
<td>1-2</td>
<td>25%</td>
</tr>
<tr>
<td>3 or more</td>
<td>50%</td>
</tr>
</tbody>
</table>

If you have questions about whether a particular course is eligible for Tuition Waiver, please contact the Human Resources Department.
**Family Members**

RIT also provides Tuition Waiver, unless noted in the *Exclusions* section below, for credit-bearing courses as outlined below, based on your employee work classification and your years (or terms) of service with RIT. Eligible family members of regular employees (not of adjunct employees) are also eligible for classes through RIT’s Academic Support Center and English Language Center. Eligible family members include your spouse or domestic partner and eligible children. An eligible child is one who is:

- Under age 30 and the child of the employee, the employee’s spouse, or the employee’s domestic partner.

- Any other child who is under age 30, and
  - for whom the employee is the legal guardian or custodian, and
  - has been the legal guardian or custodian for at least three years prior to the date on which the child begins using the educational benefit, and
  - who resides in the employee’s home, and
  - who is claimed as a tax dependent on the employee’s federal income tax return.

If a child has matriculated in a program and has started taking classes in the program of study before the age of 30, he/she would be eligible for Tuition Waiver to complete that same degree program started (not a different program) through the academic term in which the child attains age of 35. There will be no Tuition Waiver available beyond age 35 for a child.

Beginning with the 2013 summer quarter, a lifetime maximum of 145 credit hours of undergraduate Tuition Waiver benefits will apply for each eligible family member who attends RIT. The Tuition Waiver benefit is generally for enrollment in a degree-seeking program. However, we understand individuals may be interested in single courses from time to time. Therefore, within the 145 credit hours, students may use up to 30 credit hours for non-degree seeking (non-matriculated) course work; this 30 credit hours includes credit hours for courses that the family member audits as well as credit hours earned under the Project Lead the Way program. In addition, the credit hours for a class that an eligible family member withdraws from or fails will count toward the lifetime maximum. These credit hour maximums apply to each eligible family member who receives a Tuition Waiver benefit, including family members of current employees, retirees, Long Term Disability (LTD) recipients, and future employees.

If a family member was enrolled in a degree-seeking undergraduate program (i.e., matriculated) prior to the summer quarter in 2013, the credit hour maximums do not apply.

**Proof of Eligibility for Family Members**

RIT has a family member verification (FMV) process to ensure that only those people who are eligible for benefits are covered and that the proper tax status is applied. It is important that RIT and employees are spending money as intended and that required taxes are paid.

*Eligibility* - The process is a simple one; copies of the eligibility verification documents only need to be provided once for an individual regardless of future benefit plan enrollments (e.g., if you cover your spouse only under dental and later add your spouse to your medical coverage, you will not need to provide another copy of the verification document). Generally, the approved documents are a marriage certificate for a spouse and a birth certificate for a child; refer to the benefits page of the HR website ([www.rit.edu/benefits](http://www.rit.edu/benefits)) for more details on accepted documents.
Tax Status for Child - If the Tuition Waiver is for undergraduate study and you indicate that you claim your child as a tax dependent, we will need a photocopy of the top portion of your most recent tax return showing the child’s name. We do not need the income section so you can block out that information or provide only the top half. You can also block out the Social Security Numbers. We will need this document each year. We also update the HR system that we have received this document so you only need to submit once per calendar year. We do not need the tax dependent verification for a spouse.

Course of Study for Family Members – The course of study eligibility is based on your adjusted date of hire, as follow:

- If your adjusted date of hire is prior to January 1, 2006, Tuition Waiver for your eligible family members is provided for most RIT undergraduate programs, provided the student is matriculated in a program, unless noted in the Exclusions section below. In addition, Tuition Waiver for your eligible family members is provided for most RIT graduate programs, unless noted in the Exclusions section below.

- If your adjusted date of hire is on or after January 1, 2006, Tuition Waiver for your eligible family members is provided for most RIT undergraduate programs (there is no Tuition Waiver for graduate programs), provided the student is matriculated in a program, unless noted in the Exclusions section below.

Tuition Waiver Benefit for Eligible Family Members - Any student enrolled in an undergraduate program or who takes an undergraduate course after the 2013 spring quarter, will be subject to the lifetime maximum 145 credit hours described above. If you have questions about whether a particular course is eligible for Tuition Waiver, please contact the Human Resources Department. The benefit for eligible family members is as follows:

- Regular Employees: The amount of the Waiver for eligible family members of regular employees increases with length of employment as follows:
  - If you are a regular full-time employee, your eligible family members would receive a
    - 50 percent waiver after six months of service;
    - 100 percent waiver after five years of service.
  - If you are a regular part-time employee, your eligible family members would receive a
    - 50 percent waiver after six months of service;
    - 75 percent waiver after five years of service.

- Adjunct Employees: The amount of the Waiver for eligible family members of adjunct employees increases with the number of semesters worked as follows:

<table>
<thead>
<tr>
<th>Semesters Worked</th>
<th>On or After 1/1/2006 (undergraduate only)</th>
<th>7/1/1993-12/31/2005 (undergraduate and most graduate)</th>
<th>Before 7/1/1993 (undergraduate and most graduate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>2</td>
<td>0%</td>
<td>25%</td>
<td>50%</td>
</tr>
<tr>
<td>3 or more</td>
<td>50%</td>
<td>50%</td>
<td>50%</td>
</tr>
</tbody>
</table>

Financial Aid - If the student (you, your spouse/partner or child) is eligible for tuition assistance from other sources, including New York State TAP or another employer, he/she must apply for that benefit (similar to how coordination of medical coverage works). New York State TAP or other external financial assistance will be
applied to reduce the total tuition bill before the tuition waiver is applied. In the case of RIT scholarships or grants, the Tuition Waiver is applied first, before any other RIT scholarships or grants. Students who qualify for a 100% tuition waiver are not eligible for additional RIT scholarships or grants. If the student qualifies for less than a 100% tuition waiver, the partial tuition waiver will be treated as a resource for financial aid purposes and will replace any need-based grant. In no case will the combination of an RIT Tuition Waiver and RIT scholarships or grant be greater than the full amount of tuition each year.

**Exclusions**

There are some exclusions where Tuition Waiver does not apply or where it is modified:

- Rules as outlined elsewhere in this summary
- Executive MBA program – no Tuition Waiver
- edX courses- no Tuition Waiver (eligible employees may be eligible for reimbursement under RIT’s Tuition Assistance Plan; refer to that section of this summary for details)
- PhD courses - no Tuition Waiver for family members and a 50% Tuition Waiver for employees, if the employee is matriculated in the PhD program and if the course taken is job-related (as defined by the IRS)
- Study abroad programs – no Tuition Waiver; payment for study abroad is described below (for more information about study abroad, contact RIT’s Study Abroad Office)
  - **RIT Programs** (e.g., RIT’s partner universities in Croatia, Dubai, and Kosovo) including those which are Faculty-Led: The student will be billed at the published regular full-time tuition rate of the partner university.
  - **Affiliate Programs** (e.g., SU Abroad and Arcadia): The student will be billed at the published rate of the affiliate university.
  - **Faculty-Led Programs with a non-RIT Host University** (e.g., the Italian Study Abroad program to Genova, Italy): The student will be billed the regular RIT tuition rate, less a standard dependent discount which will be set annually by the RIT budget office. Currently, the standard discount is 30%.

**Taxability of Tuition Waiver**

Tuition benefits may be taxable. Generally, all tuition waivers for graduate courses that you and your eligible family members take are taxable. An undergraduate tuition waiver for your child who is not your tax dependent would be taxable. It is important that you understand the tax implications before you or your family members register for classes.

**Tax Amount** – If the tuition waiver is taxable, you will receive a bill from the Payroll Office for the tax amount due. The tax amount includes federal, FICA, and state taxes, and is approximately 40% (can vary based on changes in the tax tables). Your W-2 income will be increased by the amount of the waiver and your taxes paid (i.e., withheld from your pay) will be increased accordingly. For example, if your eligible family member who is not your tax dependent receives $20,000 in Tuition Waiver for a semester, you would pay to RIT approximately $8,000 in taxes (which RIT forwards to the government on your behalf) and your W-2 taxable income would be increased by $20,000.
Employee Must Take Action if Tuition Waiver is Considered Taxable
If you take a course that is considered taxable, you must complete the online My Graduate Course Tax Waiver Request in Oracle Employee Self-Service (http://myinfo.rit.edu) no later than the last date of Drop/Add; you must complete this process for each course with a taxable tuition waiver. If you do not complete this process, neither you nor your family members will be able to register for future terms and there will be no future Tuition Waivers until you complete this process.

There are two ways that an employee’s taxable tuition waiver can be considered tax-free (these rules do not apply for family members):
1. If the course is considered job-related, the tuition waiver can be provided tax-free. The IRS defines a job-related course as one needed to maintain or improve an employee's current job skills. A course is not job-related if it serves to meet the minimum requirements of a job or is part of a program of study qualifying an individual for a new profession.
2. Under federal law, employees can receive $5,250 per calendar year in graduate educational assistance on a tax-free basis. RIT provides this tax-free benefit under RIT’s Educational Assistance Program.

If you believe the course is job-related, add a detailed explanation of how the course will maintain or improve your current job skills to your online submission; please document specific comparisons between your job description and the course description. After you submit the information, the online request will route automatically to your supervisor for approval. If your supervisor approves the submission, it will then route to RIT Human Resources for review. You will receive a notification that the request is approved, denied, or that additional information is required.

If the course is not job-related, the online submission will route directly to RIT Human Resources for approval. We would automatically apply the $5,250 tax-free benefit under the Educational Assistance Program.

If you do not pay the required taxes, neither you nor your family members will be able to register for future terms and you and your eligible family members will not be eligible for future Tuition Waivers until you pay the taxes owed.

When Tuition Waiver Ends
If you are eligible for the Tuition Waiver benefit, the benefit for you and your eligible family members will end the last day of the term in which
- your employment ends, except as described below for termination by retirement, death, approval for RIT long term disability or under RIT’s Severance Plan;
  o If your employment ends and you are eligible for benefits under the RIT Severance Plan, Tuition Waiver benefits would continue under the terms specified in the Severance Plan.
- you no longer meet the Plan’s eligibility requirements.
- RIT discontinues the Plan.

In addition to the reasons stated above, if you are eligible for the Tuition Waiver benefit,
- the benefit for your spouse/partner will end the last day of the term in which you are divorced/terminate your domestic partnership.
- the benefit for your child will end the last day of the term in which your child no longer meets the eligibility requirements (refer to the Family Member section earlier in this summary).
**Tuition Waiver if Employee Retires from RIT**

Tuition Waiver benefits continue for an RIT retiree and eligible family members as outlined in this summary. All Tuition Waiver rules and exclusions that were applicable during employment continue for any Tuition Waivers applied while the employee is an RIT retiree. In addition, any changes made to the Tuition Waiver benefit after retirement would apply to retirees and their eligible family members.

**Tuition Waiver if Employee Approved for RIT Long Term Disability (LTD)**

Tuition Waiver benefits continue for a former employee on LTD and eligible family members as outlined in this summary only if the employee has met the eligibility requirements for Tuition Waiver at the time the employee is approved for LTD. All Tuition Waiver rules and exclusions that were applicable during employment continue for any Tuition Waivers applied while the employee is on LTD. In addition, any changes made to the Tuition Waiver benefit after LTD begins would apply to those on LTD and their eligible family members.

**Tuition Waiver Upon Death**

**Employee:** Tuition Waiver continues for eligible family members as outlined below provided the employee met the eligibility requirements for Tuition Waiver prior to the date of death.

**LTD Recipient:** Tuition Waiver continues for eligible family members as outlined below provided the LTD recipient met the eligibility requirements for Tuition Waiver at the time the employee was approved for LTD.

**Retiree:** Tuition Waiver continues for eligible family members as outlined below.

Tuition Waiver continues for the surviving spouse/partner provided the spouse/partner does not remarry/enter a new domestic partnership. Tuition Waiver continues for eligible children as outlined in this summary. All Tuition Waiver rules and exclusions that were applicable during employment continue for any Tuition Waivers applied after the employee dies. In addition, any changes made to the Tuition Waiver benefit after the employee’s death would apply to surviving eligible family members.

**Tuition Assistance**

Regular full-time and part-time employees who are scheduled to work 750 or more hours per year may be reimbursed for tuition (not fees, books, etc.) up to $750 per semester or the net tuition bill (after tuition-based financial aid) for job-related credit courses taken at accredited colleges and universities. In addition, eligible employees would be eligible for a reimbursement of up to $750 for job-related online edX offerings (not books or materials) (see https://www.edx.org/). For purposes of this benefit, semesters are defined as 1) September – December; 2) January – April; and 3), May – August. Therefore, the maximum annual reimbursement will be $2,250 ($750 x 3).

Courses taken through RIT’s Center for Professional Development (CPD; see details about CPD later in this section) are also considered eligible courses under the Tuition Assistance Plan. You are eligible for one course per semester (with a maximum of $250 per course), with a maximum of two courses per academic year, subject to your supervisor’s approval. Simply enroll through CPD and if your department needs financial relief, they may apply for reimbursement via journal entry on the Application for Tuition Assistance.

To apply for Tuition Assistance, complete an Application for Tuition Assistance. Applications for reimbursement must be submitted by June 1 of each academic year for the current academic year. Applications received after this deadline will not be processed.

Tuition Assistance reimbursements are not subject to tax.
When Tuition Assistance Ends
If you are eligible for the Tuition Assistance benefit, the benefit will end and no further reimbursements will be made after

- Your employment ends, except as described below for termination by retirement, death, approval for RIT long term disability or under RIT’s Severance Plan;
- You no longer meet the Plan’s eligibility requirements;
- RIT discontinues the Plan.

If your employment ends as a result of retirement, death, approval for RIT long term disability or under RIT’s Severance Plan, your participation ends at the close of the term in which the date of termination of employment falls.

Tuition Exchange
RIT participates in The Tuition Exchange, Inc., a reciprocal scholarship program for children of faculty and staff employed at over 600 participating institutions in the United States. The Tuition Exchange, Inc., a non-profit association, serves higher education by making careers at colleges and universities more attractive. Tuition Exchange (TE) Scholarships are not guaranteed; they are competitive awards and each participating institution sets its own eligibility criteria. Each institution is obligated to maintain a balance between students sent out on the exchange (exports) and students received on the exchange (imports). If this ratio of imports and exports becomes out of balance, RIT may restrict Tuition Exchange Scholarship certifications for RIT exports (children of RIT employees going to other schools).

At RIT, the TE benefit is available to the children (same child eligibility as described under the Tuition Waiver benefit above) of regular full-time employees with at least five (5) years of full-time service on or before the day after Labor Day (Tuesday) in the September of the academic year for which TE application is made. Previous regular part-time service can be counted as one-half a year toward the five (5) year full-time service requirement. Scholarships are for full-time undergraduate study during the regular academic year and are not guaranteed.

If you will be eligible for TE for the next academic year and you complete a TE certification form in anticipation of your 5-year anniversary, RIT will certify your child’s eligibility for TE contingent upon your continued eligibility for the benefit. However, if you become ineligible prior to your eligibility date (e.g., termination of employment, even if terminated under the Severance Plan; change to an employment category that is ineligible for the benefit, etc.), the TE certification will be revoked and you will not be eligible for TE for the upcoming academic year.

Children of an eligible employee will qualify for up to 16 semesters per family. If both spouses/partners work at RIT and are eligible for TE, they have flexibility on how to use the 16 semesters (one employee could use all semesters or each could use 8 semesters, etc.).

Colleges and universities set their own policies and procedures for awarding Tuition Exchange Scholarships. Applying for a Tuition Exchange Scholarship is easy. Follow the normal admissions process for the school(s). In addition, complete a Tuition Exchange Application and Recertification form and submit to the Human Resources Department. HR will certify your eligibility and forward the application to RIT’s Tuition Exchange Liaison Officer. RIT’s Liaison Officer will certify the application and send it directly to the school(s) considering the candidate.

Make sure you apply for admission and Tuition Exchange by each school’s deadline – these deadlines do vary from school to school. Therefore, we recommend you apply no later than December 1 of the calendar year.
prior to attending the school(s). If you will meet the eligibility requirements as outlined above, you should apply for Tuition Exchange by the school's deadline, even if you are not eligible on the application date. If you become ineligible prior to your eligibility date as described above, the TE will be revoked. For more details on the process and a list of participating schools, check out the Scholarship Award Process on the Tuition Exchange web site (http://www.tuitionexchange.org).

If your child is granted a TE scholarship, you will need to complete the Tuition Exchange Application and Recertification form each spring to recertify the TE benefit for the upcoming academic year. Submit the completed form to the Human Resources Department and HR will certify your eligibility and forward the form to RIT’s TE Liaison Officer.

TE certifications will continue through the end of the academic year in which you terminate employment. TE certifications and re-certifications for the academic year after termination of employment will be revoked.

**Taxability of Tuition Exchange**

Generally, TE Scholarships are not taxable. However, there are certain cases according to the Internal Revenue Code when the TE Scholarship will be treated as taxable income to you. The scholarship would be taxable if the child:

1. is your child and is not reported on your or your ex-spouse’s (child’s other parent) tax return;
2. is your spouse’s child (your step-child) and is not reported on your spouse’s tax return; or
3. is your domestic partner’s child who is not reported on your tax return.

If the TE Scholarship is taxable, the RIT Payroll Office will send you an invoice for the taxes you owe and you must pay RIT; your Form W-2 will be adjusted to include additional income for the TE Scholarship and taxes paid (see details under “Tuition Waiver” in this summary). If you fail to remit the taxes to RIT by the due date, RIT will withhold the amount due for taxes from your regular paycheck. Note: you will be billed two times during the academic year, with each bill for one-half of the full annual amount.

If you do not pay the required taxes, your children will not be certified for future Tuition Exchange benefits until you pay the taxes owed.

**When Tuition Exchange Ends**

If you are eligible for Tuition Exchange (TE), the benefit will end the earliest of the following, as applicable:

- when your employment ends, including by retirement, as follows:
  - If your employment ends after the receiving school’s academic year has started, TE would end at the end of that academic year and no future TE benefit would be available; RIT would revoke any certification for the subsequent academic year.
  - If your employment ends before the receiving school’s academic year has started, TE would end immediately; RIT would revoke the certification for the upcoming academic year.
  - If your employment ends and you are eligible for benefits under the RIT Severance Plan, TE would continue under the terms specified in the Severance Plan.

- when your employment ends due to approval for RIT long term disability (LTD) or death, as follows:
  - For any eligible child who is currently receiving TE or who has been approved for TE for the upcoming academic year, the benefit would end when the child has completed his/her degree, or when the child reaches the RIT maximum semesters allowed under RIT’s benefit, or when the receiving school does not approve TE for the child, whichever comes first.
  - For any other eligible child, TE eligibility would end on the date approved for LTD or death.
when you no longer meet the Plan's eligibility requirements as follows:
  o If you lose eligibility after the receiving school's academic year has started, TE would end at
    the end of that academic year and no future TE benefit would be available; RIT would revoke
    any certification for the subsequent academic year.
  o If you lose eligibility before the receiving school's academic year has started, TE would end
    immediately; RIT would revoke the certification for the upcoming academic year.

  • at the end of the academic year in which your child no longer meets the eligibility requirements (refer to
    the Family Member section earlier in this summary).
  • when RIT discontinues the benefit.

Tuition Scholarship
The Tuition Scholarship program rounds out RIT's Educational Benefits Program for children of RIT employees
(same child eligibility as described under the Tuition Waiver benefit above). Tuition Scholarships are available
for all accredited colleges and universities, including state schools and community colleges. Tuition
Scholarships are available if the school is not a Tuition Exchange school or if the child is not granted a Tuition
Exchange scholarship. A child cannot receive both Tuition Exchange and Tuition Scholarship.

The eligibility rules for Tuition Scholarship are similar to those of Tuition Exchange – available for children of
regular full-time employees who have at least five years of regular full-time service prior to the semester for
which reimbursement is requested. Previous regular part-time service can be counted as one-half a year
toward the five (5) year full-time service requirement. Tuition Scholarships are for full-time undergraduate study
during the regular academic year.

Under Tuition Scholarship, RIT will reimburse up to $750 per semester or the net tuition bill (after tuition-based
financial aid), whichever is lower, with an annual maximum benefit of $1,500 per child.

Applications for reimbursement must be submitted by June 1 of each academic year for the current academic
year; for example, the Fall of 2017 form is due no later than June 1, 2018. Applications received after this
deadline will not be processed.

Tuition Scholarship reimbursements will not be made after you terminate employment.

Taxability of Tuition Scholarship
Generally, Tuition Scholarships are not taxable. However, there are certain cases according to the Internal
Revenue Code when the Tuition Scholarship will be treated as taxable income to you. The scholarship would
be taxable if the child:
  • is your child and is not reported on your or your ex-spouse’s (child’s other parent) tax return;
  • is your spouse’s child (your step-child) and is not reported on your spouse’s tax return; or
  • is your domestic partner’s child who is not reported on your tax return.

Reimbursements will be made through the payroll system as follows:
  • If it is a non-taxable reimbursement, the payment will be non-taxable and will not be part of your
taxable earnings – it will simply be a non-payroll reimbursement.
  • If it is a taxable reimbursement, the payment will be taxable, subject to tax withholding, and will be part
of your taxable earnings reported on Form W-2.

To apply for Tuition Scholarship, complete an Application for Tuition Scholarship (available on the HR website
http://www.rit.edu/fa/humanresources/ on the forms page or in the HR Department) for each course taken.
When Tuition Scholarship Ends
If you are eligible for the Tuition Scholarship benefit, the benefit will end and no further reimbursements will be made after
• Your employment ends, except as described below for termination by retirement, death, approval for RIT long term disability or under RIT's Severance Plan;
• You no longer meet the Plan’s eligibility requirements;
• RIT discontinues the Plan.

If your employment ends as a result of retirement, death, approval for RIT long term disability or under RIT's Severance Plan, your participation ends at the close of the term in which the date of termination of employment falls.

Center for Professional Development
The Human Resources Department provides training and professional development programs for all employees through RIT's Center for Professional Development (CPD).

CPD Vision Statement
The Center for Professional Development (CPD) is recognized as the center of excellence at RIT for providing professional development opportunities and resources that meet the evolving needs of employees throughout the university.

CPD Mission Statement:
The mission of CPD is to provide high quality, timely and cost-effective professional development events and resources to university employees. CPD achieves its mission by delivering in person and online programs facilitated by internal and external partners, and by seeking continual feedback from subject matter experts and internal stakeholders.

CPD is an extensive resource that provides access to hundreds of educational training programs from high quality providers in order to help you expand your skills and enhance your career.

Push the envelope of your potential with our individualized approach to professional development and the extensive supply of learning resources at your fingertips. Learn how to better your soft skills, attend programs to help your department address specific issues, train in job pertinent software, or find something in between. CPD is committed to helping you achieve your training goals. Course categories include:

1. Enhancing Employee Performance
   • Accounting and Finance
   • Diversity at RIT
   • Professional Competencies
   • Required Training
   • Safety on Campus
   • Supporting Students
   • Special Topics

2. Personal Wellness
   • Advantage Federal Credit Union Personal Topics
   • Benefits Information
   • Better Me Programming
3. **Leadership Management**
   - Leadership Development
   - Management Fundamentals

4. **Digital Literacy**
   - Excel
   - Email Management
   - Social Media
   - Mobile Technology
   - Presentation Development
   - Design Software
   - Online Collaboration
   - RIT Systems
   - Online Learning Methods

You can find all available courses on the CPD web site at [www.rit.edu/cpd](http://www.rit.edu/cpd). Discuss the CPD training opportunities with your supervisor prior to registering directly with CPD. Courses are added on a regular basis, so be sure to check the CPD web site regularly.

Courses taken through CPD are not taxable.

**When Eligibility for CPD Classes Ends**

Eligibility to take CPD classes ends when

- Your employment ends, including by retirement or disability;
- You no longer meet the Plan’s eligibility requirements;
- RIT discontinues the Plan.

**If You Have Questions**

If you have any questions about RIT’s Educational Benefits, contact the RIT Human Resources Department.