

Section: BENEFITS
Subject: Dependent Child Tuition Remission
Procedure: HR 3625

I. Institutional Regulations

- A. Dependent Child Tuition Remission shall apply to all DMACC credit courses.
- B. Dependent Child Tuition Remission shall be available to the dependent children of all Regular employees who are employed as of the first day of the enrollment term. Dependent Child Tuition Remission for dependent children of Regular part-time employees shall be prorated, based on the employee's FTE. Dependent Child Tuition Remission may be available for the children of a deceased employee under conditions listed under Eligibility below.
- C. Dependent Child Tuition Remission shall cover only tuition. The dependent child shall be responsible for the payment of all mandatory fees and non-tuition related costs. For courses where tuition costs include fees paid to outside agencies or companies, e.g., on-line internet course fees, the amount of the fees paid to outside agencies or companies shall be the responsibility of the dependent child. Extraneous expenses such as books, software, etc., shall also be the responsibility of the dependent child.

II. Procedure

A. Eligibility

- 1. "Dependent child" shall include a natural son or daughter, legally adopted son or daughter, or stepson or stepdaughter, who is
- 2. Unmarried, and
- 3. Currently listed as the employee's dependent for tax purposes. If a court order or divorce decree permits the child's other parent to list the child as a dependent on his/her tax return, the child will still be eligible for the tuition remission program.
- 4. Children of a deceased employee who were dependents at the time of employee's death shall continue to be eligible for the program under the following conditions:
 - a. Dependents who are DMACC students at the time of the employee's death will be permitted to complete their six terms of eligibility.
 - b. Dependents who have completed the eighth grade or equivalent at the time of the employee's death will be eligible for six semesters of tuition remission.

B. Admission/Application Procedures

- 1. The dependent child shall follow regular College admissions processes, without regard to the dependent child's potential eligibility for tuition remission.
- 2. The Regular employee must make application for tuition remission each semester by completing the DMACC Dependent Child Tuition Remission form (P-50) and submitting it to Human Resources.
 - a. The first semester application is made, the employee should attach a copy of the dependent child's birth certificate or adoption certificate and
 - b. Each semester include a copy of the top half of the front page of the employee's most recent tax return listing the child as a dependent. If the child is permitted by a court order or divorce decree to be listed as a dependent on the tax return of the child's other parent, a copy of the other parent's most recent tax return shall be attached, as well as a copy of the employee's most recent tax return.
- 3. Application for tuition remission should be submitted before the tuition due date to avoid being dropped for non-payment.
- 4. The final deadline for tuition remission requests is the last business day of the first week of classes of any semester.

C. Limitations and Restrictions

1. Dependent children are eligible for a maximum of six terms of tuition remission, including any combination of Fall, Spring, or Summer terms.
2. Adding/Dropping Courses
 - a. If a dependent child drops or withdraws from a course after the end of the 100% refund period or if a child is withdrawn from a course because they are reported as Quit Attending, all related tuition costs shall be charged to the dependent child.
 - b. If a dependent child changes a course from credit to audit status or registers for a course with audit status, that course shall not be covered under tuition remission and the child shall be responsible for all related tuition costs.
 - c. Tuition remission shall not be affected if a dependent child drops a course and adds another course on the same day.
 - d. If a dependent child withdraws from all courses after the last business day of the first week of classes, that term shall be counted as one of the six terms of eligibility.

D. Tax Consequences

1. The tuition remission benefit may create tax consequences. The employee and/or dependent student should check with their tax advisor regarding potential tax consequences.

E. Administration

1. The Human Resources Department and Student Accounts Department shall jointly administer the Dependent Child Tuition Remission program.
2. The Benefits Specialist in Human Resources shall approve dependent child tuition remission requests after determining eligibility. Eligibility decisions made by the Benefits Specialist are final.
3. The Student Accounts Department shall record the tuition remission on the student's account in accordance with approved policy..
4. Documents used to determine eligibility shall be kept in confidential files in the Human Resources Department.

APPROVED:



Executive Director, Human Resources

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