



Administrative Policies and Procedures

Procedure Number	Subject	Effective Date	Revised Date
HR-1.4.27	Tuition Assistance Program	07/01/07	

1.0 Purpose

The Board of regents of the University System of Georgia and Bainbridge College are committed to helping full time employees pursue professional growth and development (reference BOR Policy Section 802.20). The Tuition Assistance Program (TAP) is designed to promote the professional growth and development of full time employees of Bainbridge College. The Tuition Assistance Program is the waiver of tuition and fees for employees enrolled in courses at Bainbridge College and at other USG institutions. The following student fees are waived by all USG institutions: tuition, student technology fee, student health fee, student activity fee, student athletic fee/recreation fee, application fee, late application fee and student parking or transportation fee. Employees who are simultaneously taking courses that are not covered under the Tuition Assistance Program policy will be responsible for paying fees that are normally assessed for those courses. Employees whose health, student activity, parking and athletic fees are waived are ineligible to receive the services sponsored by these fees. The TAP is offered subject to the availability of funds and space in the course. This policy does not apply when an employee is required to attend certain educational programs or when the completion of certain educational programs is mandatory for an employee to retain their current position.

2.0 Eligibility

All regular full time employees of Bainbridge College who have been employed at least six months are eligible to participate subject to the conditions outlined below. Such eligibility must exist as of the first official day of class begin.

2.1 Participation

Participation is contingent upon the following conditions:

- An individual must be employed in a benefits eligible position at 1.0 EFT for at least six months.
- Space must be available in the course(s).



- An employee's participation in the program will not adversely affect departmental operations or services.
- The time scheduled by an employee to attend classes during working hours **must** be made up during the employee's pay cycle and **must** be approved by their supervisor prior to registering for classes.

2.2 Responsibilities

2.2.1 Employee

- Completes the TAP application (available online at <http://www.usg.edu/employment/benefits/tuition/>)
- Submits the TAP application to his/her immediate supervisor for review and approval.
- Registers for TAP course(s) during the designated employee registration period of the 'teaching institution'.
- If a desired course(s) is filled before the employee registration period, the employee must receive approval from the TAP Coordinator to enroll in the alternate course(s). The employee will be required to notify his/her "home institution" TAP Coordinator in writing or by e-mail of this decision, and the employee will be required to copy his/her immediate supervisor of the change.
- Forwards the original document to the TAP Coordinator after being signed by their supervisor.
- MUST submit the application to the TAP Coordinator by semester deadlines:
 - Fall Semester July 15th
 - Spring Semester November 15th
 - Summer Semester April 15th
- Must submit a copy of his/her final grade to the TAP Coordinator within 30 days of the grades being released to continue participation in the TAP program.

2.2.2 Supervisor

- Promptly reviews the TAP application and verifies if the TAP course(s) is scheduled to meet during an employee's regularly scheduled work hours, the immediate supervisor will advise the employee if the chosen class is at an acceptable time period or will advise the employee to reschedule chosen class; will advise whether his/her work hours must be rescheduled; or, if the



employee's class hours must be reported as annual leave (if available).

- Signs the TAP application and returns the application to the employee.

2.2.3 TAP Coordinator

- Verifies the employee's eligibility and grants 'home institution' approval.
- If the TAP participant enrolls in a limited-slot academic class at a 'teaching institution', the TAP Coordinator of the 'teaching institution' will notify the BC TAP Coordinator if the employee is accepted as a class member.
- Records all courses and grades for participating employees.

2.3 Process

- An employee will be required to go through the regular student admission process, prior to applying to TAP; and
- An employee must complete a TAP application for each semester in attendance.

2.4 Maximum Credits and Ineligible Programs

- An employee may seek approval to enroll in up to eight (8) academic semester credit hours for each of the three designated semester periods: Fall Semester, Spring Semester, and Summer Semester.
- Those ineligible programs, or course study, include academic courses in the following professional schools: dental, law, medical, pharmacy, veterinary, or executive/premiere or comparable graduate school programs. Other ineligible programs, or courses of study, include: workshops, seminars, continuing education programs, management development programs, special examinations for admissions to degree programs, or private consultant refresher courses to take examinations such as C.P.A. certification, admissions examinations, and related types of programs and classes. Support for any of these types of programs may be provided by departmental policies.

2.5 TAP Application Dates



The following University System of Georgia TAP application deadlines will apply to all University System of Georgia institutions: (if any of these dates fall on a holiday or on a weekend, the application will be required by the last business day **prior to** the dates identified.)

- Fall Semester July 15th
- Spring Semester November 15th
- Summer Semester April 15th

2.6 Grade Requirements and Other Restrictions

- The employee must submit a copy of his/her final grade to the TAP Coordinator within 30 days of the grades being released to continue participation in the TAP program.
- The employee must complete the course(s) with a grade of “C” or better, in each approved TAP course. The employee must furnish a copy of his/her grade(s) to the BC TAP Coordinator.
- An employee that receives a “D” or below, in an approved TAP course will be ineligible to participate in the TAP program for one semester. In an instance such as this, the TAP participant will not be personally responsible for repayment/reimbursement of this course.
- An employee who receives an “Incomplete” in an approved TAP course, will have until the end of the following semester to complete the course work and submit his/her final grade to the BC TAP Coordinator. An employee must do this to continue participating in the TAP program the next academic semester.
- TAP is a supplemental educational assistance employee program. An employee who is eligible for Pell Grants or HOPE must apply his/her HOPE and Pell Grant monies toward tuition and fees before receiving a TAP waiver.
- If an employee withdraws from an approved TAP course prior to its completion, the employee will be ineligible to participate in the TAP program for one semester.
- Eligibility for TAP participation does not guarantee admission into all University System of Georgia degree programs:
 - An employee must follow the policies and procedures of the “teaching institution” in which he/she enrolls to be formally accepted as a TAP participant for limited-slot enrollment programs. Upon receiving approval to participate in a limited-slot enrollment program from the “teaching institution”, the course(s) should be listed on the TAP application.



- Participation in the TAP program does not guarantee continued employment with Bainbridge College.

2.7 Distance Learning and Web Courses

TAP participants may enroll in distance learning and web-based courses offered by the University System of Georgia. If the tuition for these courses is greater than the System-approved normal tuition amount, USG institutions may elect to waive only the portion of tuition that does not exceed the System-approved normal tuition amount. The employee will be responsible for paying the remainder of the tuition cost.

2.8 Appeals

An employee may not appeal any institutional decision regarding the TAP program to the Board of Regents of the University System of Georgia.

3.0 Tax Implications

It is the employee's responsibility as a taxpayer to assess the tax consequences of reimbursement for educational expenses and comply with existing provisions of the Internal Revenue code. As individual tax payers, employees are responsible for reviewing current tax codes that relate to their particular situation. Employees should obtain advice from appropriate tax counsel on the reporting and deductibility of tuition and fee reimbursement. As a general rule, educational expenses that qualify as job related are not reportable by Bainbridge College as income to the employee. The tax-free status of up to \$5,250 of employer-provided educational assistance benefits each year has been extended through 2010. Beginning 2002, it applies to both undergraduate and graduate-level courses. Employees must generally pay tax on the amount over \$5,250. This should be noted in Box 1 of Form W-2 (amount that must be included in income).