HRM 60.226: TUITION REMISSION
DEPENDENT CHILDREN OF EMPLOYEES

PURPOSE
The purpose of this policy is to establish the requirements to enable Mississippi State University employees’ dependent children to enroll in courses of study at the University at a reduced tuition.

POLICY
The Tuition Remission Program does not include laboratory fees, course materials, meal plans, or housing fees. Also excluded are general extension and independent study courses (correspondence courses), distance learning fees, high school dual enrollment courses, Master of Physician Studies, College of Veterinary Medicine tuition for the Doctor of Veterinary Medicine degree and all self-supporting institutional activities (e.g., short courses, workshops, institutes, and independent study courses or non-credit courses taught by the Center for Continuing Education).

PROCEDURE
1. Eligibility
   A. Dependent Children

   Dependent children of regular benefits eligible employees (fifty percent (50%) time or greater) are eligible to receive tuition remission at fifty percent (50%) until the degree requirements for one baccalaureate degree are met. In cases wherein both parents and legal guardians are eligible employees or employee and retiree, a tuition waiver of one hundred percent (100%) shall be provided to the dependent children. Dependent children are responsible for certain required fees. The student receives the benefit as long as enrollment is maintained at the institution and eligibility requirements are met.

   Eligible dependent children may receive tuition remission for classes that begin subsequent to the employees’ date of employment provided the employment began on or before the first day of class.

   The Dependent Tuition Waiver employee benefit applies to dependent children as defined according to the Internal Revenue Code §152(c)(3) (unmarried biological child, adopted child, stepchild or legal ward and is less than 25 years of age as of the first day of the semester for which application is made for tuition remission.)

   Initial approval will require certification for eligibility of the dependent child of
an employee.

Acceptable documents to verify the relationship include but are not limited to: verification of dependent coverage on the health insurance, tax return, birth certificate, adoption certificate, and/or guardian certificate. For a stepchild, verification of marriage between employee and spouse and birth certificate of child showing relationship or any legal document that establishes the relationship between the stepchild and the spouse or the employee.

Recertification of eligibility will be required annually to coincide with the Fall semester.

The employee should notify the University of any change in eligibility or marital status immediately. Refer to the instructions in the Child of Faculty/Staff Tuition Remission Form for contact information.

B. Retirees

Dependent children of retired benefits eligible employees (fifty percent (50%) time or greater) are eligible for the Tuition Remission Program under the same terms and fee schedule as regular employees. The term retirees shall mean employees who have retired under the Public Employees’ Retirement System of Mississippi or the Optional Retirement Plan (ORP), if all other eligibility requirements are met. To qualify for this benefit, the ORP retiree would have had to be eligible for PERS retirement at the time of retirement.

C. Leave of Absence

Dependent children of regular benefits eligible employees on an approved leave of absence (including sabbatical leave) are eligible for the Tuition Remission Program for the duration of the approved absence.

D. Dependent Children of Deceased Employees/Retirees

Children of deceased retirees or those of employees who die in service are eligible for the benefit provided all other eligibility requirements have been met.

2. General

A. To receive tuition remission, a dependent child must gain admission to the university and the employee must complete the Eform for Application for Tuition Remission for a Dependent Child and submit the appropriate documents. The Eform must be completed and submitted for handling prior to the first day of class. Retirees must submit a paper request form and follow the routing instructions included on the form.

B. If the dependent is eligible, tuition remission will be granted regardless of any other source of funds (e.g., scholarships, federal financial aid, sponsored projects,
etc.) Funds will be credited to the student’s account and excess credit will be available for a refund to the student.

C. A dependent child who is denied tuition remission under this policy may appeal to the Tuition Waiver Appeals Committee chaired by the Executive Vice President for Academic Affairs. The appeal must be initiated and submitted in writing to the Chairperson prior to or during the period of enrollment for which the tuition remission is requested. A written decision of the committee will be provided to the appellant.

**REVIEW**

The Chief Human Resources Officer is responsible for review of this policy as needed but no less frequently than four years.