

Board of Regents Approved
November 5, 2013

MORGAN STATE UNIVERSITY POLICY ON TUITION WAIVER

Morgan State University supports the general policy of tuition waiver for persons in the following categories according to the specified conditions for each category. Persons receiving educational benefits under this Policy should be aware that tuition waiver may be considered income by the Internal Revenue Service and may result in significant tax liability. It should be noted that any tuition benefits afforded under this Policy are subject to change. Students receiving tuition benefits at the time a policy change occurs may continue to receive the benefits through the end of the semester in which the policy change occurs and changes to the available tuition benefits shall become effective the next semester. Within the President's sole discretion, certain programs of study may be exempted from this Policy.

A. PERMANENT / REGULAR FULL-TIME EMPLOYEES, PERMANENT / REGULAR FULL-TIME MILITARY EMPLOYEES OF THE ROTC PROGRAM, AND CONTRACTUAL FULL-TIME EMPLOYEES AND RETIREES OF THE UNIVERSITY

1. Permanent/regular full-time University employees, permanent/regular full-time military employees of the University's ROTC program and contractual full-time University employees, and retirees of the University are entitled to tuition waiver not to exceed eight (8) credit hours per semester (graduate and undergraduate).
2. Benefits for contractual full-time University employees are limited to attendance at Morgan State University.
3. All other applicable fees, including but not limited to, application fees, check return fees due to insufficient funds, mandatory fees, late registration fees, graduation fees, transcript fees, student professional liability insurance fees, identification card fees, vehicle registration fees, lost dormitory key fees, and loss or destruction of University property fees, shall be charged.
4. Persons receiving the benefit of tuition waiver under this Section A who are enrolled in classes requiring a certain minimum enrollment shall not be counted to attain this minimum.
5. Normally, no adjustment in regular working hours will be permitted. In exceptional instances, however, a supervisor, with the written approval of the Vice President of the Division in which the employee works, may arrange such an adjustment.
6. Persons under this Section A who audit courses are limited to eight (8) credit hours per semester.
7. Unit supervisors will be held responsible for the judicious administration of this policy. The President will review the policy and make periodic reports to the Board of Regents.

B. PERMANENT / REGULAR PART-TIME EMPLOYEES

1. Permanent/regular part-time employees are entitled to tuition waiver equivalent to the proportion of hours worked, based on a maximum of eight (8) credit hours per semester (graduate and undergraduate). All other applicable fees shall be charged.
2. Persons receiving the benefit of tuition waiver under this Section B who are enrolled in classes requiring a certain minimum enrollment shall not be counted to attain this minimum.
3. Normally, no adjustment in regular working hours will be permitted. In exceptional instances, however, a supervisor, with the written approval of the Vice President of the Division in which the employee works, may arrange such an adjustment.
4. Persons under this Section B who audit courses are limited to a maximum of eight (8) credit hours per semester (graduate and undergraduate).
5. Unit supervisors will be held responsible for the judicious administration of this policy. The President will review this policy and make periodic reports to the Board of Regents.

C. SPOUSES AND QUALIFYING CHILDREN OF PERMANENT / REGULAR FULL-TIME EMPLOYEES, FULL-TIME MILITARY EMPLOYEES OF THE ROTC PROGRAM AND RETIREES OF THE UNIVERSITY

1. Spouses and qualifying children of permanent/regular full-time employees, full-time military employees of the ROTC program while assigned to Morgan State University and retirees of the University are entitled to tuition waiver for full-time undergraduate and graduate study. Undergraduate tuition waiver benefits are extended to employees' qualifying children under age 26. Undergraduate benefits are not available to the grandchildren of employees hired on or after August 7, 2012. Graduate tuition waiver benefits are available to employees' qualifying children under age 24. Graduate benefits are not available to the spouses or qualifying children of employees hired on or after August 7, 2012. All other applicable fees, including but not limited to, application fees, check return fees due to insufficient funds, mandatory fees, late registration fees, graduation fees, transcript fees, student professional liability insurance fees, identification card fees, vehicle registration fees, lost dormitory key fees, and loss or destruction of University property fees, shall be charged.
2. Spouses and qualifying children who audit courses are limited to eight (8) credit hours per semester of undergraduate and graduate study.
3. Spouses and qualifying children receiving the benefit of tuition waiver who are enrolled in classes requiring a certain minimum enrollment shall not be counted to attain this minimum.
4. Tuition waiver benefits for the spouses and qualifying children of permanent/regular full-time employees shall be available only after the employee has been in the University service for two (2) years prior to the anticipated date of registration for course work. Through June 30, 2013, for purposes of this paragraph only, employment as a permanent/regular full-time employee of (a) St. Mary's College of Maryland, or (b) the University System of Maryland, or any of its constituent institutions, center or institutes

which immediately precedes permanent/regular full-time employment with the University shall be counted towards University service.

5. Tuition waiver benefits for the spouses and qualifying children of full-time military employees of the ROTC program shall be available only after the ROTC employee has been in the University service for one year prior to the anticipated date of registration for course work.

6. Spouses and qualifying children of permanent/regular full-time employees of Morgan State University who die in service while employed by the University shall be entitled to tuition waiver for a period of time determined by the duration of full-time employment of the employee as follows: if the length of time of employment of the deceased employee was less than three years, the spouse or dependent is eligible for tuition waiver for one academic year; if at least three but less than five years, two academic years; if at least five but less than seven years, three academic years; if at least seven but less than nine years, four academic years; and if more than nine years, five academic years. However, eligibility for tuition waiver for spouses shall expire at the end of seven years following the death of the full-time employee, and eligibility for tuition waiver for qualifying children shall expire on the qualifying child's twenty-sixth birthday for undergraduate tuition waiver benefits and twenty-fourth birthday for graduate tuition waiver benefits. If a qualifying child would not have been eligible for tuition waiver benefits if the deceased employee were alive, e.g., due to the date when the deceased began employment with Morgan State University, then the qualifying child will be entitled to no greater benefits than if the deceased employee were still living.

D. SPOUSES AND QUALIFYING CHILDREN OF PERMANENT / REGULAR PART-TIME EMPLOYEES

1. Spouses and qualifying children of permanent/regular part-time employees shall be entitled to tuition waiver equivalent to the proportion of hours worked by the employee (graduate and undergraduate). Undergraduate tuition waiver benefits are extended to employees' qualifying children under age 26. Undergraduate benefits are not available to the grandchildren of employees hired on or after August 7, 2012. Graduate tuition waiver benefits are available to employees' qualifying children under age 24. Graduate benefits are not available to the spouses or qualifying children of employees hired on or after August 7, 2012. All other applicable fees, including but not limited to, application fees, check return fees due to insufficient funds, mandatory fees, late registration fees, graduation fees, transcript fees, student professional liability insurance fees, identification card fees, vehicle registration fees, lost dormitory key fees, and loss or destruction of University property fees, shall be charged.

2. Spouses and qualifying children of permanent/regular part-time employees who audit courses shall be entitled to tuition waivers equivalent to the proportion of hours worked by the employee.

3. Persons receiving the benefit of tuition waiver under this Section D who are enrolled in classes requiring a certain minimum enrollment shall not be counted to attain this minimum.

4. Tuition remission benefits for the spouses and qualifying children of permanent/regular part-time employees shall be available only after the employee has been in the University service for two years prior to the anticipated date of registration for course work. Through June 30, 2013, for purposes of this paragraph only, employment as a permanent/regular part-time employee of (a) St. Mary's College of Maryland, or (b) the University System of Maryland, or any of its constituent institutions, center or institutes which immediately precedes permanent/regular part-time employment with the University shall be counted towards University service.

5. For spouses and qualifying children of deceased permanent/regular part-time employees who were employed at fifty percent time or more, the percentage of tuition waiver shall be proportional to the percentage of service of the employee's employment, averaged for the three years immediately preceding his or her death. The length of time for which tuition waiver will be available for such surviving spouses and qualifying children shall follow the formula described in this paragraph.

E. SENIOR CITIZENS

1. Senior citizens, unless they are otherwise covered by this Policy, shall be admitted and entitled to tuition waiver for any scheduled credit or non-credit course (graduate and undergraduate), for as many as three (3) courses per semester on a space available basis, not to exceed nine (9) credits per semester.
2. The University may not allow a senior citizen to enroll in a degree granting program, unless the senior citizen meets the admission standards of the University.
3. The University may not permit the full-time equivalent enrollment of senior citizens for whom tuition has been waived to exceed 2 percent of its undergraduate full-time equivalent enrollment.
4. At the end of each semester, the President shall report to the Board of Regents on the number of senior citizens participating under the provisions of this policy.

F. WAIVER OF TUITION FOR PERMANENT / REGULAR EMPLOYEES OF OTHER PUBLIC INSTITUTIONS OF HIGHER EDUCATION AND THEIR QUALIFYING CHILDREN

1. Permanent/regular employees of the University System of Maryland, Saint Mary's College of Maryland and Baltimore City Community College, and their qualifying children shall receive tuition waiver at Morgan State University at the same level of benefits each institution offers to Morgan State University's permanent/regular employees.
2. Tuition waiver shall not be available to the spouses of employees of the University System of Maryland, Saint Mary's College and Baltimore City Community College.

G. FOSTER CARE RECIPIENTS

1. Effective July 1, 2011, a Maryland foster care recipient who enrolls as a candidate in a Bachelor's Degree program at Morgan State University prior to his/her twenty-first birthday, is entitled to a waiver of the tuition and all mandatory fees. To qualify for this tuition and mandatory fee waiver, a foster care recipient must file for federal and state financial aid by March 1st of each year.
2. A foster care recipient who receives a scholarship or grant for post-secondary study and is enrolled prior to his/her twenty-first birthday in a Bachelor's Degree program at Morgan State University will receive a waiver for the difference between the scholarship or grant and the amount owed for tuition and mandatory fees.
3. A foster care recipient shall remain eligible for a tuition and mandatory fee waiver until the foster care recipient receives a Bachelor's Degree, but in no instance shall a recipient remain eligible for longer the five (5) years after the recipient first enrolled as a Bachelor's Degree candidate.

H. FOR MEMBERS OF THE MARYLAND NATIONAL GUARD

A portion of the tuition will be waived for a student who is also an active member of the Maryland National Guard (i.e., the Army National Guard of Maryland and the Air National Guard of Maryland) only if:

1. The member of the Maryland National Guard has been admitted to the University through normal admission procedures and is enrolled at the University; and
2. The Maryland Adjutant General has certified that the member of the Maryland National Guard has at least 24 months remaining to serve or has agreed in writing to serve for a minimum of 24 months.
3. The tuition will be waived in the amount of fifty percent (50%) of the regular in-state undergraduate or graduate tuition rate up to eight (8) credit hours per semester.
4. Although a portion of the tuition will be waived, Maryland National Guard students will be responsible for the payment per semester of all applicable fees, including but not limited to: application fee, check return fee due to insufficient funds, mandatory fees, late registration fee, graduation fee, transcript fee, student professional liability insurance fee, identification card fee, vehicle registration fee, lost dormitory key fee, and loss or destruction of University property fee.

Unless otherwise stated, persons who receive a tuition waiver under this Policy on Tuition Waiver are responsible for the payment of books, related materials (if there is an additional cost associated with same), lab equipment, materials and room and board charges.

I. DEFINITIONS: For the purposes of this policy, the following definitions apply:

1. A "Foster care recipient" is an individual who was placed in foster care, kinship care, group care or residential treatment care by the Maryland Department of Human Resources and either: (1) resided in foster care, kinship care, group care or residential treatment care in the State of Maryland at the time the individual graduated from high school or successfully completed a general equivalency development examination (GED); or, (2) effective October 1, 2009, resided in foster care, kinship care, group care or residential treatment care in the State of Maryland on the recipient's thirteenth (13th) birthday and was adopted out of said care after his/her thirteenth (13th) birthday. "Foster care recipient" includes a younger sibling of an individual who meets the definition of "foster care recipient" if the younger sibling is concurrently adopted by the same adoptive family.

(a) "Foster care" means continuous 24-hour care and supportive services provided for a minor child placed by a child placement agency in an approved family home.

(b) "Kinship care" means continuous 24-hour care and supportive services provided for a minor child placed by a child placement agency in the home of a relative related by blood or marriage within the 5th degree of consanguinity or affinity under the civil law rule.

(c) "Group care" means continuous 24-hour care and supportive services provided for a minor child placed in a licensed group facility.

(d) "Residential treatment care" means 24-hour care and supportive services provided for a minor child placed in a facility that provides formal programs of basic care, social work, and health care services.

2. A "permanent/regular full-time employee" is one who works in a faculty or non-faculty position that is intended to last six months or more regardless of the source of funds and that was approved through the budgetary and appointment or classification processes and assigned a personal identification number. (This does not include contractual employees.)

3. A "permanent/regular part-time employee" is one who works in a faculty or non-faculty position at least fifty percent or more, but less than full-time in a position that is intended to last six months or more regardless of the source of funds and that was approved through the budgetary and appointment or classification processes and assigned a personal identification number. (This does not include contractual employees).

4. The term "spouse" refers to a partner by virtue of a legal marriage.

5. A "qualifying child" is a son, daughter, stepson, stepdaughter, legally adopted son or legally adopted daughter or a financially dependent grandchild. For current employees, qualifying children and grandchildren must be under the age of 26 to be eligible for undergraduate tuition waiver benefits, and under age 24 for graduate tuition waiver benefits. Employees hired on or after August 7, 2012 are not eligible to receive tuition waiver for grandchildren unless the grandchild is also the employee's legally adopted son or legally adopted daughter. For qualifying children, sufficient evidence must be provided to the University to establish age and parentage. The University is the sole determinant of the

sufficiency of supporting documentation, to determine both eligibility for a tuition waiver and to determine the proper tax treatment of such waiver.

b. A "financially dependent grandchild" is the employee's grandchild whom the employee i) claimed as a federal tax dependent for the previous year; AND ii) will claim as a federal tax dependent in the year for which tuition waiver is sought. For grandchildren, sufficient evidence must be provided to the University to establish age, parentage (familial relationships) and federal tax dependence. The University is the sole determinant of the sufficiency of supporting documentation, to determine both eligibility for a tuition waiver and to determine the proper tax treatment of such waiver. 6. The term "senior citizen" means a citizen of Maryland who is 60 years of age or older, retired, and whose chief income is derived from retirement benefits, and is not employed full time.

7. The term "semester" shall refer only to Spring, Fall, and Summer semesters.

8. The term "retiree" shall refer to a person who has left Morgan State University for the purpose of retirement and is receiving a State of Maryland retirement check and/or Optional Retirement Plan (ORP) check. Verification of Retiree Status may be obtained from the Office of Human Resources.

9. The term "contractual full-time employee" means a person who under a written agreement provides personal services to the University for remuneration for a specific period of six (6) months or more in duration, the employment contract provides for a 40-hour or more work week and the person is not employed in a budgeted position. Consultants and independent contractors are excluded from this definition.

10. The value of certain tuition waiver benefits may result in taxable income. As a general rule, this will increase the taxable income of the employee, although, in some circumstances, the taxable income will be attributable to a retiree or a surviving spouse or surviving qualifying child. The University may withhold taxes on the value of a tuition waiver benefit which the University has determined to be taxable.

Policy Revisions:

- Undergraduate tuition benefit extended to employee's qualifying children under the age of 26 and graduate tuition benefit extended to employee's qualifying children under the age of 24 (August 7, 2012)
- Tuition benefits for an employee's grandchildren clarified as limited to the employee's federal tax dependents for employees who commenced University employment prior to August 7, 2012; tuition waiver benefits for grandchildren eliminated for employees who commence University employment on or after August 7, 2012 (August 7, 2012)
- Graduate tuition benefits eliminated for the spouses and children of employees who commence University employment on or after August 7, 2012 (August 7, 2012)
- Family of Board of Regents' members eliminated from eligibility for tuition benefits (February 7, 2012)

- Counting service at another institution toward University service, expiring June 30, 2013 (August 2, 2011)
- Contractual employees eligibility requirements for spouses and dependents (August 2, 2011)
- Eligibility for Younger Sibling of Foster Care Recipient (November 3, 2009)
- Clarification of Foster Care Recipients (June 5, 2007)
- Clarification of Reciprocity Guidelines, Graduate Study Waiver and Dependent and Retiree Definitions (January 10, 2006)
- Amend tuition benefit of dependent children of USM, BCCC and St. Mary's College faculty and staff (Effective April 12, 2005)
- Amend to delete reference to space available for MD. National Guard (Effective October 14, 2003)
- Amend Credit Hours to Eight, Extend Benefits to Other Institutions of Higher Education Clarify Benefit for Dependents of Deceased Employees, and Presidential Program Exemptions, Delete South African Refugee Section (Effective May 14, 2002)
- Amend Credit Hours to Seven, Reduce Employee Service to Two Years, Increase Waiver Amount for Maryland National Guard (Effective September 1, 2001)
- Reciprocity among State Institutions of Higher Education (Effective June 1, 2001)
- Eligibility for Foster Care Recipients (Effective July 1, 2000)
- Eligibility Requirements for Spouses and Dependents (May 13, 1992)
- Limiting Reciprocal Agreements (June 22, 1990)
- Military Employees, Spouses and Children (June 22, 1989)
- Removal of Credit Hour Restriction (June 22, 1989)
- Employees (Part-time) and Retirees (March 26, 1984)
- Senior Citizens (March 24, 1982)