

# Early Childhood Education

## Tuition Benefit Policy

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The Smith College Center for Early Childhood Education (CECE) offers early childhood programs for children, infancy through preschool. The College offers tuition grants to eligible employees whose children are enrolled in the CECE.

**Eligibility:** If you are employed in a regular position of half-time or more or you hold a limited-term position which exceeds 3 consecutive years, you are eligible to receive a tuition grant for your child(ren) who attend the CECE. Staff who are less than half-time, hold a limited-term position of less than 3 years or are in a temporary position are not eligible for this benefit.

**Child eligibility:** Tuition grants are available for a natural, adopted, or stepchild of yours, your spouse, or your same-sex domestic partner. The child must qualify as your dependent for tax purposes in the current calendar year.

**Grant amount:** If your dependent child attends the CECE you will receive a tuition grant equal to 25% of the child's tuition. If you have more than one child attending the CECE, the child with the greater tuition will receive the tuition grant of 25% and each additional child thereafter will receive a tuition grant equal to 30% of that child's tuition. Tuition assistance is prorated if you work part-time. Your child's tuition bill will be credited with the appropriate tuition grant after your application has been received.

**Tuition payment:** There are three options for the payment of CECE tuition;

- (1) The Smith Employee Deduction Plan. You may authorize the Controller's Office to make payroll deductions from your salary checks for either a 9 or 12 month deduction plan depending on your enrollment.
- (2) The Two-Semester Installment Plan. Semester bills are sent in August for the First semester tuition that is due in September, and in December for the Second semester's tuition that is due in January.
- (3) Ten-Month Payment Plan. Administered by Academic Management Services, you would make 10 equal monthly payments beginning June 1st to cover one year of school expenses. There are no finance charges; however there is a non-refundable \$55 application fee.

**Tax issues:** Tax issues: Always consult with Human Resources regarding current legislation on the taxability of tuition benefits. Currently the following tax liabilities exist for the Center for Early Childhood Education (CECE).

If you have a dependent child attending the CECE, then part of your tuition discount will be taxable. In accordance with IRS regulations, the College may offer an employee a tuition discount of 20% that is non-taxable; however, any additional contribution above the 20% (5% or 10% depending on your discount eligibility) is considered taxable (non-cash) and will be included in your gross income.

Because of these tax implications it is Smith's policy that the taxable portion of the discount will be applied in specific months applicable to the semester's tuition that you are eligible for. Therefore, if you receive a CECE tuition discount for the summer program the tax liability will be applied in July and August, the Fall tax liability will be applied in October, November and December and the Spring tax liability will be applied in February, March and April.

**Questions:** For questions regarding this tuition plan, please refer to the full description in your handbook or contact the tuition benefits administrator in Human Resources at x2273.



Tuition Benefit Application

**Center for Early Childhood Education (Infant-PK)**

**SECTION 1 = Employee Information (please print)**

Name: \_\_\_\_\_ Employee ID: \_\_\_\_\_  
Department: \_\_\_\_\_ Campus Ext: \_\_\_\_\_

**SECTION 2 = Dependent Child(ren) Information (please print)**

**Child 1:** \_\_\_\_\_ Birth Date: \_\_\_\_\_ ID: \_\_\_\_\_ IT \_\_\_\_ or PK \_\_\_\_  
Enrolling for: \_\_\_\_ Summer Program and/or \_\_\_\_ Academic Year

**Child 2:** \_\_\_\_\_ Birth Date: \_\_\_\_\_ ID: \_\_\_\_\_ IT \_\_\_\_ or PK \_\_\_\_  
Enrolling for: \_\_\_\_ Summer Program and/or \_\_\_\_ Academic Year

Does this child(ren) qualify as your eligible IRS tax dependent? Yes \_\_\_\_ No \_\_\_\_

I have provided complete and accurate information on this application in accordance with the Tuition Assistance program. I understand that any inaccurate information I provide on this application may adversely affect eligibility for a tuition benefit under this plan, and that Smith College may seek to recover from me any benefits paid based on any inaccurate information provided.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**SECTION 3 = Human Resources**

BNF Eligibility Date: \_\_\_\_\_ Job FTE: \_\_\_\_\_ Academic Year: \_\_\_\_\_

<b>Child 1:</b>	\$ _____	x	_____	x	_____	=	_____	_____	=	_____
	Summer Tuition		Benefit %		Benefit FTE		20% Tuition Bnf	5/10% Taxable Bnf		Total Bnf
	\$ _____	x	_____	x	_____	=	_____	_____	=	_____
	Fall Tuition		Benefit %		Benefit FTE		20% Tuition Bnf	5/10% Taxable Bnf		Total Bnf
	\$ _____	x	_____	x	_____	=	_____	_____	=	_____
	Spring Tuition		Benefit %		Benefit FTE		20% Tuition Bnf	5/10% Taxable Bnf		Total Bnf

<b>Child 2:</b>	\$ _____	x	_____	x	_____	=	_____	_____	=	_____
	Summer Tuition		Benefit %		Benefit FTE		20% Tuition Bnf	5/10% Taxable Bnf		Total Bnf
	\$ _____	x	_____	x	_____	=	_____	_____	=	_____
	Fall Tuition		Benefit %		Benefit FTE		20% Tuition Bnf	5/10% Taxable Bnf		Total Bnf
	\$ _____	x	_____	x	_____	=	_____	_____	=	_____
	Spring Tuition		Benefit %		Benefit FTE		20% Tuition Bnf	5/10% Taxable Bnf		Total Bnf

HR Signature: \_\_\_\_\_ Date: \_\_\_\_\_