Brown University Tuition Aid Program (TAP) for Dependent Children
Information Guide for Benefits-Eligible Faculty and Staff

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Section 1: Overview

Brown University offers eligible faculty and staff assistance in paying costs of full-time undergraduate degree tuition for their eligible dependent child(ren) enrolled in a course of study at an accredited institution.

The Tuition Aid Program (TAP) was adopted on June 2, 1979 and is administered pursuant to the approval of the Corporation of Brown University and in accordance with the Internal Revenue Code. It may be amended from time to time.

Section 2: Benefit Details

The maximum academic year benefit for 2024/2025 is $15,368 per eligible dependent child per academic year. The TAP benefit may be utilized for a maximum of four normal academic years and there is no limit on the number of eligible dependent children who may receive TAP benefits.

Eligible faculty and staff who apply for TAP benefits during the second semester of their dependent’s academic year will receive a maximum prorated TAP benefit of $7,684 per child (i.e. one half of the maximum academic year benefit), assuming all other eligibility criteria are met.

Summer and special session enrollment qualify for the benefit, but is counted toward the maximum benefit in the academic year in which the session is completed. It is recommended that employees with eligible dependents who are enrolled in an institution with co-op programs applying for a summer benefit contact University Human Resources.

TAP benefits are not reduced as a result of other sources of financial aid or scholarship awards. However, TAP benefits could affect your dependent child(ren)’s financial aid package, scholarships, or other financial awards. Employees are responsible to contact the Financial Aid office at the student’s school for more information.

If both parents are employed by Brown University (as either faculty and/or staff) and are eligible to receive TAP benefits, dependent child(ren) may receive only one parent’s benefit. However, if their benefits differ based on eligibility or employee group, they may select the higher benefit amount.

Note: The TAP benefit is not a part of, and may not be used in combination with, any other Brown University-provided tuition aid benefit for dependent children of faculty or staff.

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Section 3: Employee Eligibility

Staff and Non-Tenured Faculty: Must be an active staff or non-tenured faculty member, including Postdoctoral Research Associates and other faculty designated as “research” faculty, working 66.7% time or more on the Brown University regular payroll. Also, must be continuously employed at the University for the equivalent of four years of full-time employment at the time of application.

- **For faculty**, the basis for determining a year of full-time service is the faculty member’s “standard working schedule” (e.g. the standard 9-month academic year).

- **For staff regularly scheduled to work 37.5 hours per week**, the equivalent of four full years of service equates to 7,800 hours (37.5 hours/week multiplied by 52 weeks/year multiplied by 4 years) on the Brown University regular payroll.

- **For staff regularly scheduled to work 40 hours per week**, the equivalent of four full years of service equates to 8,320 hours (40 hours/week multiplied by 52 weeks/year multiplied by 4 years) on the Brown University regular payroll.

- **Faculty and staff working a “non-standard work schedule”** must contact University Human Resources to determine their eligibility date.

Faculty Tenured after July 1, 1979: Active tenured faculty members must have a permanent appointment working 66.7% time or more on the Brown University regular payroll. No waiting period applies.

Faculty Tenured on or Before July 1, 1979: They are subject to their respective agreements which are still in effect. Non-tenured faculty and staff working less than 66.7% time, Postdoctoral Fellows, Visiting Faculty, Adjunct Faculty, and temporary employees are ineligible to receive TAP benefits.

Section 4: Dependent Eligibility

Dependents must meet all the following criteria:

- Are the natural child, legally adopted child or stepchild of eligible employee;
- Meet Brown University’s requirements for eligibility and the IRS definition of “dependent”;
- Attend a school eligible for Title IV grants*;
- Are enrolled full-time** in an undergraduate degree program;
- Are in good standing and make normal academic progress as defined by the school attended.

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If a dependent child withdraws from school or drops from full-time to part-time student status during a semester, that semester is no longer eligible for TAP benefits. It is the faculty or staff member’s responsibility to arrange for the return of the TAP benefit or to reimburse University Human Resources directly. Part-time courses are audited for correct disbursement of funds.

* In the event of an uncertainty regarding whether a school is considered eligible for federal Title IV grants, it is the responsibility of the employee applying for TAP benefits to obtain proof of such eligibility.

** TAP benefits may be approved in instances where a student has a chronic, disabling medical condition that precludes full-time enrollment. Prior to approving TAP benefits, University Human Resources will require submission of substantiating documentation of the condition for review. In some instances, recertification is required.

**Section 5: Eligible Expenses**

The TAP benefit will be applied toward the cost of full-time tuition. The benefit may be eligible for payment of summer course(s) assuming the maximum academic year benefit has not been utilized. The course(s) must be accepted toward the student’s degree program. For summer course(s) completed prior to June 30, the student must be a full-time student in the spring semester. For summer course(s) completed on or after July 1, the student must be full-time status in the fall semester. An application is needed if attending a different school for summer course(s).

Some institutions (primarily certain state colleges and universities) may charge mandatory academic fees, general fees, curriculum support fees, college fees, or non-resident maintenance/surcharge fees to students that are actually for tuition-related expenses. In those cases, University Human Resources may authorize payment of these specific fees as long as the total payment does not exceed the maximum academic year benefit.

Tuition expenses for the Brown University Advanced Secondary School Program for students taking college-level courses at Brown for secondary-school credit qualify for the TAP benefit and will be deducted from the student’s TAP benefit for the fall semester.

Students who enroll in a school outside of the U.S. are responsible for obtaining proof from the institution that the same U.S. eligibility criteria is met in order to receive the TAP benefit.

Please note: This is not an all-inclusive list and interpretations may need to be made by University Human Resources. If information is required from the institution attended to assist in the determination, it is the faculty or staff member’s responsibility to obtain such information.

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Section 6: Excluded Fees and Expenses***

A partial list of excluded fees and expenses may include:

- The cost of retaking a failed or dropped course****
- Vocational or technical certification programs
- Health or other insurance
- Transportation and travel
- Study abroad costs (non-tuition costs)
- Meals
- Room, lodging, or damage
- Books
- Parking
- Laboratory Breakage
- Auditing
- Counseling
- Appliances
- Periodicals
- Registration
- Student Union
- Student Activity
- Late fees or interest charges
- Transcript charges
- Admission
- Facilities/Maintenance
- Commencement
- Orientation
- Tutoring
- Other fees or costs not enhancing the education experience

*** Certain general fees at schools other than Brown University may be covered for faculty tenured on or before July 1, 1979 that are covered by their respective agreements, which are still in effect. Please contact University Human Resources for additional information.

**** If a course is dropped or failed after the deadline to receive a refund of tuition payment, the applicant for the benefit is responsible to repay the cost of the course to Brown University.
Section 7: Application and Payment

TAP applications should be submitted by June 30 for the upcoming academic year and must be signed by the eligible faculty or staff member. Only one application is required per academic year, unless the student changes schools. A copy of each dependent’s birth certificate or proof of legal adoption must be submitted with each initial TAP application, unless it is on file in Workday.

The faculty or staff member must submit an itemized tuition bill promptly for each semester, trimester, or quarter to University Human Resources. Benefits will be paid only if the tuition bill is received before the end of the applicable semester, trimester, or quarter.

Payments will be made directly to the institution attended, on or by September 15 for the fall semester and on or by January 15 for the spring semester. Tuition bills received after the dates mentioned above (but before the end of the applicable semester) will be processed for payment as received. Although University Human Resources will try to accommodate late bill submissions, late fees are the responsibility of the parent and/or student.

The annual benefit, less tuition expenses for summer or special session courses, will be prorated among the semesters, trimesters, or quarters of each academic year. For example, the maximum academic year benefit is $15,368 and if the student attends school for only one semester of the academic year, the maximum TAP payment will be limited to an amount of $7,684.

It is the faculty or staff member's responsibility to:

- Inform University Human Resources of a student’s unsatisfactory performance;
- Upon request, provide academic transcripts or other documentation from the academic school attended;
- Indicate if the student withdraws from college or fails to return during the academic year for which the TAP application has been approved.

If payment is made to the school and the student withdraws, fails, or reduces to less than full-time status, it is the faculty or staff member’s responsibility to arrange for return of the tuition payment or to reimburse University Human Resources directly.

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Section 8: Taxation of Benefits

Brown University administers TAP in accordance with Internal Revenue Service (IRS) code. TAP is not considered to be a discriminatory (economic) benefit for this group. Therefore, it is not a taxable benefit, except for over-age dependents as follows: for a student currently receiving the benefit who began their semester before reaching age 24, the University will continue providing TAP benefits until the end of the year in which the student turns 25, as long as they remain continuously enrolled as a student who is otherwise eligible to receive TAP benefits. Brown University is required to withhold taxes on any TAP benefits that are paid for courses for a dependent’s undergraduate education commencing after their 24th birthday.

Section 9: Benefit Continuation for Certain Circumstances

Benefit Upon Termination of Employment: Faculty and staff who leave Brown University may receive the benefit for the duration of the dependent student’s semester, trimester, or quarter during which their employment ends, as long as the benefit has been applied for and paid prior to the termination date. For TAP purposes, severance periods do not apply.

Benefit Upon Leave of Absence: Faculty and staff while on an unpaid, paid, medical, or sabbatical leave of absence must contact University Human Resources for TAP eligibility.

Benefit Upon Death or Disability: Faculty and staff who are eligible for TAP benefits and who die or become permanently disabled during active service at Brown University will continue to be eligible to receive benefits for eligible dependent children who are currently enrolled in college. Faculty and staff with a minimum of five years full-time employment who are eligible for TAP benefits and who die or become permanently disabled during active service at Brown University will continue to receive benefits for all eligible dependent children they have at the time of death or disability.

Note: The benefit available to an eligible dependent of a deceased or disabled faculty or staff member is the benefit level in place at the time of death or disability.

Section 10: Administration

Responsibility for the day-to-day policy interpretation and administration of the TAP program resides with University Human Resources. The final authority for decisions relating to interpretation of the policy resides with the Executive Vice President for Finance and Administration/Chief Financial Officer.

For questions regarding TAP, contact University Human Resources by emailing educational_benefits@brown.edu.

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Section 11: Definitions

- **Continuous Employment**: Service as an active employee on the Brown University regular payroll working 66.7% time or greater with no breaks in service or changes in payroll status. University Human Resources Policy #20.023 (Credit for Prior Service) does not apply to TAP.
- **Dependent Child(ren)**: The natural, legally adopted child(ren), or stepchildren of an eligible faculty or staff member who is unmarried, under the age of 24, reliant upon the parent for primary support and maintenance, and who otherwise meets IRS definitions of a dependent, as amended from time to time.
- **Disabled**: Unable to work due to an impairment for which an employee qualifies for Brown University Long Term Disability benefits and/or Social Security Disability Insurance (SSDI) for total disability. Long Term Disability must be approved at the onset of the disability while an employee of Brown University. A person who ceases to be eligible for Brown University Long Term Disability benefits and/or SSDI for total disability will not be considered as meeting the definition of disabled.
- **Employee**: For the purpose of this document, an actively working employee on the Brown University regular payroll at 66.7% time or greater, except for a disabled employee as defined above.
- **Full-Time Student**: A student enrolled in a course of study on a full-time basis as defined by the school attended (generally, a minimum of 12 credits per semester).
- **Mandatory Academic Fee**: A required fee that is academic in purpose.
- **Maximum Academic Year Benefit**: The benefit amount available to eligible faculty and staff each academic year for classes commencing between July 1 and June 30 to offset tuition expenses, and mandatory academic fees if applicable, for eligible dependent child(ren).
- **Normal Academic Year**: The regular academic year of the school attended, typically two semesters, three trimesters, or four quarters within a 12-month period.
- **Title IV**: A federal grant program designed to offer eligible students education loans such as Stafford Loans.
- **Tuition**: An expense for the specific purpose of providing individual academic enrichment through a formal course of study. Tuition is generally considered to exclude charges or fees designated for general institutional maintenance and expenses that do not provide for the academic enrichment of the individual student. Please refer to Section 6 for a partial list of excluded fees.
- **Undergraduate Degree Program**: A course of study pursuant to the applicable attended institution’s requirements to receive an Associate’s or Bachelor’s degree.

**Disclaimer**

This document is designed to serve as a general information guide for faculty and staff and does not include all terms and conditions of the plan. The terms and conditions as included in the Tuition Aid Program as approved by the Corporation and amended from time to time control and any conflict or omission shall be resolved in accordance with the governing document(s).

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