

<b>FINANCE</b>  <b>PROCEDURE</b>  <b>MANUAL</b>	<b>TITLE:</b> Legislative Exemption and Waivers	
	<b>NUMBER:</b> FIN-SAS-012	<b>VERSION:</b> 03
	<b>ISSUED DATE:</b> 2/19/2010	<b>REVISION DATE:</b> 11/14/2024

➤ **Purpose:**

Select student populations, as provided for by the Florida Legislature and based on specific eligibility criteria established under Florida law, may be authorized exemptions and waivers of tuition and fees. Procedures developed in collaboration with Enrollment Services and Finance are authorized by legislation.

Criteria for eligibility and proper documentation will be reviewed and administered by Enrollment Services. Applying waiver payments to the student account will be administered by Student Finance.

➤ **Definitions:**

**Student Account:** A record of charges and payments to track balances by academic period or term for each student. A variety of factors determine changes and such as course offerings, registration activity, residency, modality of course delivery. Payments could be processed as waiver payments, financial aid disbursements, student sponsored (3<sup>rd</sup> party payor) or student payments.

**Student Receivable:** Generally, refers to money owed to the College for goods/services provided and assessed or charged to the student's account.

**Waiver Payment:** An internal payment based on eligibility criteria established for who can receive a payment and a calculation of an amount for how much can be applied as a payment to a student's account balance. Waiver payments can be legislative directed or Board directed through policy.

**Exemption or Waiver:** Exemption of fees as prescribed in Florida Statute 1009.25 are handled for accounting purposes as a reduction to the fees assessed, ie contra revenue. Waivers as prescribed in Florida Statutes 1009.26 et al are handled for accounting purposes as an expense to the organization and are typically only a portion of the fees assessed.

➤ **Responsibility:**

**Student:** Completes appropriate request framework questionnaire to apply for a specific type of legislative waiver. Certain exemptions or waivers may be based on the student's program of study, such as Dual Enrollment or Apprenticeship, which is administered and reviewed by the Registrar's Office or assignees.

**Enrollment Services Office or designee:** Appropriate assigned staff review waiver request framework, cohorts, or programs of study to ensure eligibility requirements are met, and proper documentation is provided to make the eligibility determination. The requests initiated by students are either approved, denied, or sent back to the student for additional information.

**Student Finance Office or designee:** Once eligibility is approved, the student accounts office staff applies proper tracking, and waiver payment is applied to the student account. This can be done automatically in Workday or manually.

➤ **Procedure Details:**

Any exemption or waiver authorized primarily by Florida Statute 1009.25 and 1009.26, et al will be processed as a legislative waiver in Workday. Since each exemption or waiver can have specific eligibility requirements this procedure will encompass the general standards established between Enrollment Services and Student Finance.

1. Enrollment Services and Student Finance will review annually the exemptions and waivers established by legislative action to ensure proper guidance for administering and reporting the exemption and waivers to the Florida Department of Education.
2. Enrollment Services will review and determine ongoing eligibility requirements based on the methods currently used for processing exemption or waivers, such as student cohort membership, term-by-term request, or a specific program of study such as Dual Enrollment or Apprenticeship. Review of Programs of Study used for exemption or waivers will be reviewed by Enrollment services regularly.
3. Accounting for Legislative Waivers and Exemptions will be recorded using the following worktags: Fund100-Operating, CC0666-Legislative Fee Waivers, BU90-District, FX80-Student Financial Assistance, PG120-Legislative Waiver Programs, spend category-Legislative exemptions (contra revenue) or spend category-waivers fundable
4. Reporting of Exemption and Waivers are part of the Student Database Submission process, which is handled by Institutional Research & Effectiveness

## 5. Current listing of Legislative Waiver Items in Workday:

Exemption-54 FTE  
Exemption-Adopted from Dept of Children & Family  
Exemption-Apprentice  
Exemption-Children of Fire Fighter  
Exemption-Children of Law Enforcement  
Exemption-Custody Dept of Children & Family  
Exemption-Custody of a Relative  
Exemption-Dual Enrollment  
Exemption-Dual Enrollment Books  
Exemption-Full Cost of Instruction Hardship  
Exemption-Transitional Living Program  
Waiver-Certain Classroom Teacher  
Waiver-Hurricane Impact  
Waiver-Linkage  
Waiver-Non Resident Active Duty Member  
Waiver-Non Resident FL HS Graduate  
Waiver-Non Resident Honorably Discharged Veteran  
Waiver-Purple Heart  
Waiver-Senior Citizen  
Waiver-State Employee

Board approved Waivers: procedure is outlined under a separate heading:

6. Full-Time College employee spouse dependent – [FIN-SAS-013](#)

7. Bargaining Member Dependent – [FIN-SAS-019](#)

➤ **References:**

Finance Procedures: FIN-SAS-013

<http://www.palmbeachstate.edu/finance/Documents/FIN-SAS-013.pdf>

FIN-SAS-019

<http://www.palmbeachstate.edu/finance/Documents/FIN-SAS-019.pdf>

Florida Statutes: 1009.25; 1009.26

<http://www.flsenate.gov/statutes/>

College Board Policy: 6HX-18-5.76

<http://www.palmbeachstate.edu/boardoftrustees/documents/BoardPolicies/Section5/5.76.pdf>

Administrative code: 6A-14.305, 6A-14.306 and 6A-14.0542

<https://www.flrules.org/default.asp>