

11—45.3(81GA, HF748) Tuition program qualifications. To be eligible to receive contributions from state employees through payroll deductions, a tuition program must meet the requirements of a qualified tuition program under Section 529 of the Internal Revenue Code and must meet the requirements of this rule.

45.3(1) *Minimum number of participating employees.* The qualified tuition program must have and maintain the participation of 500 or more state employees.

45.3(2) *Qualification process.*

a. Written agreement. The qualified tuition program representative must enter into a written agreement with the centralized payroll administrator. The agreement shall delineate each party's rights and responsibilities. At the same time, the qualified tuition program representative must provide a template of the program's enrollment form to the centralized payroll administrator.

b. Forms. Payroll deductions for contributions to a qualified tuition program must be authorized on enrollment forms approved by the centralized payroll administrator.

c. Payroll deduction requests. A state employee must request payroll deduction for tuition program contributions in writing on the approved enrollment form and provide the form to the appointing authority.

d. Participating employee list. A tuition program seeking to be eligible must supply the centralized payroll administrator with a certified list of all state employees for whom tuition contribution payroll deductions are sought. The list of names of employees who have authorized a deduction, in alphabetical order for each affected payroll system, shall also contain each employee's date of birth, employing agency name, work telephone number, and the last four digits of the employee's social security number.

e. Multiple payroll systems. For determining the qualified tuition program's eligibility, a list of employees requesting payroll deduction for contributions to the qualified tuition program shall be provided by the qualified tuition program to the centralized payroll administrator in an acceptable electronic format. The centralized payroll administrator will determine whether the qualified tuition program has attained the minimum 500 participating employees by counting employees from all payroll systems combined. The centralized payroll administrator will notify the other payroll systems of the eligibility determination for a qualified tuition program.