



Human Resources Benefits Office
200 Boston Avenue • Suite 1600 • Medford, MA 02155 • (617) 627-3270
Fax: 617-627-3615

Tuition Remission Program

I. Introduction:

The Tufts University Tuition Remission Program has been developed to assist eligible employees in pursuing Undergraduate or Graduate Level Courses offered by Tufts University. This exciting opportunity can be used for career enhancement or a particular academic interest. In addition, eligible dependents may also participate in this program.

The goal of the program is to provide educational assistance to benefit eligible employees and their eligible dependents. Costs related to books, supplies, living expenses and fees are not covered under this program.

II. Employee Eligibility:

Employees who have been continuously employed as a benefits eligible employee for at least *three* months as of the first day of the semester and are in one of the following eligible employee classifications are eligible to receive benefits under the Tuition Remission Program:

- Exempt or Non-Exempt Employee regularly scheduled to work 17.5 hours or more a week; or
- Faculty Member with at least a half-time, two-semester appointment. Half-time generally means a regularly scheduled teaching load of at least three courses per academic year.

Note: See *Definitions, Section VIII*, regarding the exact description of each employee classification referenced above.

III. Dependent Eligibility:

A. Spouses and Same-Sex Domestic Partners:

This benefit is available to spouses and same-sex domestic partners of full- and part-time benefits eligible employees who meet the above eligibility criteria.

B. Dependent Child (ren):

The Tuition Remission Benefit is available to a dependent child (ren) of a full-time regular benefits eligible employee and the dependent child (ren) of the employee's spouse or qualified same-sex domestic partner. For the dependent child (ren) to be eligible for this benefit, the employee must also meet the following additional criteria:

- Employed for at least five (5) consecutive years as a full-time benefits eligible employee, at the beginning of the semester you are applying for benefits.

NOTE TO FIRST TIME APPLICANTS

An application for a dependent child, spouse, or same-sex domestic partner of an employee **MUST INCLUDE PROOF OF RELATIONSHIP** (e.g. birth certificate, marriage certificate, same-sex affidavit). Please attach the appropriate documentation when submitting the application form in order to avoid a processing delay.

IV. Benefits Offered Under the Tuition Remission Program:

A. Employee Tuition Remission Benefit

Benefit:

- Eligible Full-time Employees are entitled to take up to two undergraduate or graduate level courses per semester.
- Eligible Part-time Employees are entitled to take up to one undergraduate or graduate level course per semester.

Note: If an employee terminates employment while enrolled in a course under the tuition remission program, he/she may continue the course and receive the tuition remission benefit until the course is completed.

Restrictions:

- Employees are subject to certain restrictions which are defined in detail in the sections entitled "Taxation," "Restrictions and Requirements," and "Definitions."

B. Spouse or Qualified Same Sex Domestic Partner Tuition Remission Benefit

Benefit:

- The spouse or qualified same sex domestic partner of an eligible (Full or Part-time) Employee is entitled to take up to one undergraduate or graduate level course per semester.

Note: If an employee terminates employment or dies while an eligible dependent is enrolled in a course under the tuition remission program, the eligible dependent may continue the course and receive the tuition remission benefit until the course is completed.

Restrictions:

Employees are subject to certain restrictions which are defined in detail in the sections entitled "Taxation," "Restrictions and Requirements," and "Definitions."

C. Dependent Child Tuition Remission Benefit

Benefit:

- A dependent child (ren) is entitled to receive tuition remission for up to four (4) years of undergraduate study under this program. The child (ren) must be formally admitted to an undergraduate program offered by Tufts University, limited to one bachelor's degree only. This excludes extra tuition incurred because of dual bachelor's degree programs or 5 year bachelor's/master's programs. In the case of a dependent child with special learning disabilities or needs who is accepted to and participating under the R.E.A.L. program, the four-year period of study may be extended as consistent with an approved graduation plan by the Human Resources Benefits Office and Student Services.
- A dependent child (ren) who has not been formally admitted to Tufts University may take up to two courses in a non-degree status during the summer semester only.

Note: If an eligible employee dies while a dependent child is enrolled in the Tufts University remission benefit, the dependent child will continue to receive benefits for up to four (4) years of undergraduate study, limited to one bachelor's degree only.

V. Taxation:

Under current Federal and State tax laws, all or some portion of tuition remission benefits may be subject to income or FICA taxes. It is the policy of Tufts University to comply with Federal and State laws requiring withholding of such taxes. The University's Human Resources Service Center will deduct the required tax withholdings from the employee's regular paycheck during the semester period. **Please see the Tuition Program Taxation Guidelines for Classes Taken at Tufts website for additional information at: <http://www.tufts.edu/hr/webcm/docs/bene/Tuition/tuitiontaxchart.pdf>.**

The Taxation requirements are as follows.

Employee:

- *Undergraduate Courses* are considered *non-taxable*.
- *Graduate Courses* are *taxable* to an employee, unless the employee's supervisor and Human Resources Office approve the course(s) as being "job related." Employees seeking exclusion from tuition remission related taxes on course(s) approved as being job related must submit a completed *Tax Exclusion Form* with their Employee Tuition Remission Benefit Application.

Spouse:

- *Undergraduate Courses* are considered *non-taxable*.
- *Graduate Courses* for spouses are *taxable* to the employee.

Qualified Same-Sex Domestic Partner:

- All courses for qualified same-sex domestic partners are *taxable* to the employee.

Dependent Child:

- *Undergraduate Courses* are considered *non-taxable*.

Note: As a general practice, Tufts University does not render tax or legal advice to employees. As with all programs, individual employees should consult with their own tax and/or legal advisors prior to their decision to participate in this program.

VI. Restrictions and Requirements

A. Course Restrictions:

In addition to the eligibility requirements (Employee Eligibility), certain courses are not covered under the Tuition Remission Program. Currently, the following sponsored courses are not covered under the Tuition Remission Program:

- School of the Museum of Fine Arts;
- New England Conservatory of Music;
- Consortium Schools;
- Lincoln Filene Center – Conference Bureau, institutes, post graduate certificate programs, and workshops; and
- Other courses as determined by the University.

Note: Any questions concerning course restrictions should be referred to the Office of the Provost.

B. Course Availability:

Courses are offered based on the following priority:

- First priority is given to enrolled degree candidates;
- Second priority is given to paying, non-degree students; and
- Third priority is given to non-degree employees, spouses, qualified same-sex domestic partners and dependent children receiving tuition remission.

C. Pre-Registration (Non-Degree Only):

Fall / Spring Semester:

- Non-degree employees, spouses and qualified same-sex domestic partners cannot pre-register until the first day of class. Then, if space is available, the instructor will sign the Tuition Remission Form indicating that the student may enroll in the course.

Summer Semester:

- Non-degree employees, spouses, qualified same-sex domestic partners and dependent children may pre-register prior to the first day of class.

Note: Additional class sections will not be opened as a result of employee enrollment.

D. Employee Schedules:

Staff members attending courses during the normal workday must arrange a satisfactory schedule in advance with their supervisor to ensure that class participation does not interfere with regular workweek requirements. The employee must request any necessary adjustment in work schedule and receive prior approval from his/her supervisor.

VII. Definitions

Tuition:

- Tuition only (excludes any related fees, charges, supplies, books, etc.)

Full-time Employee:

- *Exempt Staff and Non-Exempt Employee* regularly scheduled to work 35 or more hours a week.
- *Full-time faculty* must have regular full-time appointments at Tufts University. In the School of Medicine, this is interpreted to mean strict full-time faculty whose major professional commitment is, in most instances, to the Basic Science Departments in the schools of Medicine, Dental Medicine and Veterinary Medicine. A full-time faculty member in the School of Dental Medicine is defined as five days per week of full commitment to the Dental School activities without outside practice and/or research commitment. Visiting faculty in any school and Geographic Full-time Faculty in the School of Medicine are not eligible. Questions of faculty eligibility should be referred to the Office of the Provost.

Part-time Regular Staff Employee:

- *Exempt Staff Employee* regularly scheduled to work 17.5 or more but less than 35 hours a week.
- *Non-Exempt Staff Employee* regularly scheduled to work 17.5 or more but less than 35 hours a week.
- *Part-time Regular Faculty Employee* - must have a regular half-time appointment at Tufts University. This is interpreted to mean strictly part-time faculty whose major professional commitment is to their School. Visiting faculty in any school and geographic part-time faculty in the School of Medicine are not eligible. Questions of faculty eligibility should be referred to the Office of the Provost.

Graduate Course:

- A graduate course is defined by the Tufts University Course Catalog Number, course instructor, and individual departments or programs.

Continuously Employed:

- To be eligible for benefits, an employee must have been employed for the length of time required under the various tuition remission programs. For the purpose of this definition, continuous employment refers to an uninterrupted service requirement, beginning on an employee's date of hire during which an employee is actively at work and remains as such for the specified period. A special rule applies if you are absent from work for a reason other than termination of employment. For example, if you are absent from work due to a leave of absence, disability or sickness, but are still employed by Tufts, your period of service will include the first 12 months of your absence. If you return to work within that 12-month period, your period of service begins on your original employment date, continues through your absence and your return, and ends on the date your employment terminates.

Dependent Children:

- Dependent children include only unmarried sons and daughters of the Tufts employee, their spouse or qualified same sex domestic partner by blood or legal adoption or eligible to be claimed on the federal income tax filings as dependents. Once a dependent child has attained 26 years of age, the child is no longer considered eligible to participate under the Tufts University Tuition Remission Program, except that such age limitation does not apply to a child with special learning disabilities or needs who is accepted to and participating under the R.E.A.L. program at Tufts University, which includes an approved graduation plan by the Human Resources Benefits Office and Student Services.

Qualified Same-Sex Domestic Partner - is defined as follows:

- Domestic Partner must be of the same sex as the employee and have filed, with Tufts University Human Resources Benefits Office, a Domestic Partnership Affidavit.

VIII. Procedures

- A. Application forms for the Tuition Remission Program are available at the following:

Human Resources
Office of the Vice President
200 Boston Avenue, Suite 1600
Medford, MA 02155

Tufts University Website:
<http://www.tufts.edu/hr/forms.html>

- B. What follows are the application procedures for employees, spouses, qualified same sex domestic partners and children.

Employee:

- Complete and sign the Tuition Remission Benefit Application;
 - *Employee should review tax implications and attach completed Tax Exclusion Form (if applicable).*
- Have Supervisor review and sign the Employee Tuition Remission Benefit Application and Tax Exclusion Form (if applicable); and
- Forward the completed Employee Tuition Remission Benefit Application and Tax Exclusion Form (if applicable) to Student Services.

Spouse/Qualified Same Sex Domestic Partner:

- The Employee and Student completes and signs Tuition Remission Benefit Application - Spouse / Same Sex Domestic Partner; and
- Forward the completed Tuition Remission Benefit Application - Spouse / Same Sex Domestic Partner to Student Services.

Dependent Children of Full-time Benefits Eligible Employees:

- The Employee and Student completes and signs Tuition Remission Benefit Application – Dependent Children; and
- Forward the completed Tuition Remission Benefit Application – Dependent Children to Student Services.

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Note: Tuition Remission forms must be submitted by the class enrollment deadline established by the Bursar's office. A late fee will be imposed for forms received past the enrollment deadline date. For more information, please contact the Bursar.

IX. Authorization

Human Resources has the final authority for determining eligibility for all employees' benefits.

Note: Any application, which may raise questions of eligibility, should be immediately brought to the attention of the Human Resources Director of Benefits for resolution.

X. Future Programs

Tufts University reserves the right in its sole discretion to modify or terminate the Program at any time without prior notice.