
1. INTRODUCTION:

The Tufts University Tuition Remission Program was 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.

2. 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 applied for, and are in one of the following eligible employee classifications are eligible to receive benefits under the Tuition Remission Program:

- Exempt or Non-Exempt Employees regularly scheduled to work 17.5 hours or more a week.
- 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. Refer to your specific school's faculty handbook for details.)

*Note: See Definitions, Section VII, regarding the exact description of each employee classification referenced above. **Post-Doctoral employees are not eligible for the Tuition Remission Program.***

3. DEPENDENT ELIGIBILITY:

Spouses and Qualified Domestic Partners: This benefit is available to spouses/qualified domestic partners of full-time and part-time benefits-eligible employees who meet the above eligibility criteria.

Dependent Children: This benefit is available to dependent children of full-time, active, regular benefits-eligible employees, and the dependent children of the employee's spouse/qualified domestic partner, who have been employed for at least five (5) consecutive years as full-time benefits-eligible employees as of the first day of the semester applied for.

4. BENEFITS OFFERED UNDER THE TUITION REMISSION PROGRAM:

Employee Tuition Remission Benefit: Eligible full-time employees are entitled to take up to two (2), undergraduate or graduate level, full-credit courses, tuition-free, per semester. Eligible part-time employees are entitled to take one (1) undergraduate or graduate level full-credit course, tuition-free, per semester. Please review the following notes and restrictions:

- Although the summer semester has two sessions, it is one semester, and the per-semester benefit outlined above includes the summer semester. The Registration Fee for the Summer Session is not included in the Tuition Remission benefit.
- If a single course is a half-credit (half-semester) course, then it is possible for a full time employee to be approved for three (3) courses (two half-credit courses and one full-credit course) and for a part time employee to be approved for two (2) courses (two half-credit courses).
- Costs related to books, supplies, living expenses and fees are not covered under this program.
- If an employee terminates employment while enrolled in a course under the tuition remission program, they may continue the course and receive the tuition remission benefit until the course is completed.
- Employees are subject to certain restrictions which are defined in detail in the sections entitled "Taxation", "Restrictions and Requirements", and "Definitions".

Spouse/Qualified Domestic Partner Tuition Remission Benefit: The spouse/qualified domestic partner of an eligible (full- or part-time) employee is entitled to take one (1) undergraduate or graduate level full-credit course per semester. Please review the following notes and restrictions:

- Although the summer semester has two sessions, it is one semester, and the per-semester benefit outlined above includes the summer semester. The Registration Fee for the Summer Session is not included in the Tuition Remission benefit.
- If a single course is a half-credit (half-semester) course, then it is possible for the spouse/qualified domestic partner to be approved for two (2) courses (two half-credit courses).
- Costs related to books, supplies, living expenses and fees are not covered under this program.
- If an employee terminates employment or dies while an eligible spouse/QDP is enrolled in a course under the tuition remission program, the eligible dependent may continue the course and receive the tuition remission benefit when the course is completed.
- Employees and their eligible dependents are subject to certain restrictions which are defined in detail in the sections entitled "Taxation", "Restrictions and Requirements", and "Definitions".

Dependent Child Tuition Remission 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 candidate with special learning disabilities or needs the four-year period of study may be extended as consistent with an approved graduation plan.

Please review the following notes and restrictions:

- A dependent child(ren) who has not been formally admitted to Tufts University may take up to two (2), undergraduate level courses, tuition-free, in a non-degree status during the summer

semester only. Although the summer semester has two sessions, it is one semester. The registration fee for the Summer Session is not included in the Tuition Remission benefit.

- If an eligible employee dies while a dependent child is formally admitted to Tufts University and enrolled in the Tufts University remission benefit, the dependent child will continue to receive benefits for up to four (4) years of under-graduate study, limited to one bachelor's degree only.
- If an employee terminates while an eligible dependent child is enrolled in a course under the tuition remission program, the eligible dependent child may continue the course and receive the tuition remission benefit when the course is completed.

5. 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. Tufts Support Services will deduct the required tax withholdings from the employee's regular paycheck during the calendar year. For additional information, please see the [Tuition Remission Taxation Guidelines](#) on the Tufts University website.

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 Tufts Support Services approve the course(s) as being "job related".
 - Employees seeking exclusion from tuition remission related taxes on approved, job-related courses must submit a completed Tax Exclusion Form with their Tuition Remission Benefit Application.

Spouse:

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

Qualified Domestic Partner (QDP):

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

Dependent Child:

- Undergraduate Courses are considered non-taxable.

Please note that, 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.

6. RESTRICTIONS AND REQUIREMENTS:

Course Restrictions: Courses offered by institutions related to Tufts University, where the tuition would normally be paid to the institution itself and not Tufts University, are not covered under The Tuition Remission Program. Any questions concerning course restrictions should be referred to Tufts Support Services. The following programs are not covered:

- Mini Sessions/Programs
- New England Conservatory of Music;
- Consortium Schools;
- Lincoln Filene Center: Conference Bureau, institutes, post graduate certificate programs, and workshops;
- Workshops and Intensives
- Other courses as determined by Tufts University.

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.
- Third priority is given to non-degree employees, spouses/qualified domestic partners and dependent children receiving tuition remission.

Pre-Registration (Non-Degree Only):

- Fall / Spring Semester: Non-degree employees and spouses/qualified domestic partners cannot pre-register for classes. On the first day of the class, if space is available, the instructor will sign the Tuition Remission Application indicating that the student may enroll in the course.
- Summer Semester: Non-degree employees and spouses should enter course information on the Tuition Remission form to join the course, obtain instructor approval on the form or an accompanying email. They will be registered for the course once they are approved by Tufts Support Services. Children of employees should follow visiting student Summer Session enrollment instructions available on the summer session website.
- Additional class sections will not be opened as a result of employee enrollment.

Employee Schedules: Employees 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.

7. DEFINITIONS:

Tuition: Tuition amounts only and specifically excludes costs related to books, supplies, living expenses and fees.

Regular, Full-Time, Benefits-Eligible Employee:

- Exempt and Non-Exempt Staff employees regularly scheduled to work 35 or more hours a week (full-time academic year employees are considered full-time for Tuition Remission purposes).
- Full Time Faculty must have regular full-time appointments at Tufts University. In the School of Medicine, this is interpreted to mean 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.

Regular, Part-Time, Benefits-Eligible, Employee:

- Exempt and Non-Exempt Staff employees regularly scheduled to work 17.5 or more but less than 35 hours a week.
- Part-time Regular Faculty must have a regular half-time appointment at Tufts University. This is interpreted to mean 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 as 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 tuition remission program. 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 University, 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. Additionally, if you have been employed as a Howard Hughes Institute Investigator, your period of service will include your years and months of service as a Howard Hughes Institute Investigator. Your period of service begins on your original employment date, continues through your time worked at Howard Hughes and your return to the university, and ends on your subsequent employment termination date.

Dependent Children: Eligible Dependent children include the following:

- only unmarried sons and daughters of the Tufts University employee or
- an unmarried child of their spouse/qualified domestic partner related by blood or legal adoption
- AND the child must be eligible to be claimed as a dependent on the employee's Federal income tax filing.

Note: 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. If a child attains 26 years of age during a semester, they can finish out the semester. Thereafter, they will be ineligible for this program. Note: This age limitation does not apply to a dependent child with special learning disabilities or needs.

Qualified Domestic Partner: A Domestic Partner must have filed a Qualified Domestic Partnership Affidavit with Tufts Support Services to be eligible to participate in this Plan.

8. PROCEDURES:

- A. Tuition Remission Benefit Application forms and Tuition Remission Tax Exclusion forms are available online at https://access.tufts.edu/sites/default/files/documents/hr/hr_TuitionRemissionApp.pdf or by contacting **Tufts Support Services at (617) 627-7000**.
- B. The employee must complete and sign the Application. Employees applying for Tuition Remission for courses they wish to take themselves must have their Supervisor review and sign the Application. (*Supervisor signature is not needed on Tuition Remission applications for spouses/qualified domestic partners or dependent children.*) The employee should follow the Pre-Registration Requirements (see Part 6, Section C, above). Registration procedures vary by semester and campus. Please follow registration procedures as outlined in the [Tuition Remission Benefit Application and Tax Exclusion Packet](#) under "Benefits Forms".
- C. An employee applying for the first time for Tuition Remission for a dependent child, spouse, or qualified domestic partner must include Proof of Relationship (i.e. copy of birth certificate, marriage certificate, or Qualified Domestic Partnership Affidavit) **and a copy the dependent's Social Security card** with the Tuition Remission application.
- D. If the course(s) is job-related, the employee must complete a Tuition Remission Tax Exclusion form and have it signed by their Supervisor. The employee must then email the Tax Exclusion form, along with a copy of the course description(s) to **Student Services at**

studentservices@tufts.edu.

9. DEADLINE REQUIREMENTS:

The **deadlines** for submitting an Employee Tuition Remission Benefit Application Form are as follows:

- **Non-Matriculated Students:** For the fall and spring semesters, the deadline to submit a Tuition Remission Application is by the end of the first week of classes. For the summer semester, the deadline to submit a Tuition Remission Application is prior to the start of the class.
- **Matriculated Students:** For the fall and spring semesters, the deadline to submit a Tuition Remission Application is by the due date of the bill. For the summer semester, the deadline to submit a Tuition Remission Application is prior to the start of the class.

Note: Registration procedures vary by semester and campus. Please follow registration procedures as outlined in the [Tuition Remission Benefit Application and Tax Exclusion Packet](#).

10. AUTHORIZATION:

The Human Resources Benefits Office has the final authority for determining eligibility for all employees' benefits. Any application which may raise questions of eligibility should be immediately brought to the attention of Tufts Support Services.

11. FUTURE PROGRAMS:

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



Tuition Remission Program Guidelines
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Revised September 2018