

TUITION WAIVER PROGRAM - Updated 11/2007

The Tuition Waiver Program is a tuition scholarship granted by the University to qualified faculty/staff, retirees and dependents of faculty/staff and retirees. The actual amount of scholarship granted depends on your eligibility status as described below.

The scholarship covers tuition and tuition deposits only. It does not include books, supplies, lab fees, or any other fees including student registration and student center fees.

In all cases, dependent children refers to unmarried sons, daughters, stepchildren and legally adopted children who are claimed as your dependents or a dependent of your Same Sex Spousal Equivalent (provided the Same Sex Spousal Equivalency Certification is on file with HRM) on the IRS tax returns. Dependent children must remain a dependent during their entire course of study. Proof of dependency status will be required.

ELIGIBILITY

Full-time Faculty/Staff

Tuition scholarships are granted to the extent of nine credit hours per term. Full-time faculty/staff are eligible for this benefit beginning with the term following the date of full-time benefits eligible employment. *Rehired employees do not receive credit for prior service when establishing eligibility for tuition waiver.*

- Dependent Children

Dependent children of full-time faculty/staff members are granted full tuition scholarships after the parent (faculty/staff member) has been employed on a full-time basis for three consecutive years. Benefits begin at the start of the term in which the three-year waiting period is met. Dependent children must qualify for admission to one of the programs leading to a degree in any of the University's colleges or graduate schools, up to, and including the master's degree.

Tuition waiver forms submitted for dependent children must be accompanied by a Dependent Certification Form. This form certifies that the student meets the definition of a dependent and further certifies that the student was listed as a dependent on the employee's most recent federal tax return.

Tuition waiver forms for dependents who are full-time students must be submitted at the beginning of each academic year.

Spouse

After full-time faculty/staff have completed three consecutive years of full-time employment at the University, tuition scholarships will be granted to spouses or Same Sex Spousal Equivalents (provided the Same Sex Spousal Equivalency Certification is on file with HRM Benefits) to the extent of one undergraduate or graduate course per term. The maximum hours per course are three. Any hours above that will be considered second course for Tuition Waiver purposes. One-half of the tuition cost will be waived for additional courses taken at the same time as the covered course. Benefits begin at the start of the term in which the three-year waiting period is met.

Part-time Faculty

Part-time faculty members are eligible to use the tuition benefit to cover one course per term in the term in which they have been assigned to teach after they have taught for at least six terms. The maximum hours per course are three. Any hours above that will be considered second course for Tuition Waiver purposes. This benefit may be transferred to a spouse or same sex spousal equivalent.

Part-time faculty members who are not able to take advantage of the tuition benefit in the term in which they are teaching may use the benefit the following term. If the tuition benefit is not used within these two terms, the benefit may not be carried over into another term. Please note that the tuition benefit for a spouse or same sex spousal equivalent must be used in the term in which the faculty member is teaching. If the benefit has been transferred, the faculty benefit will be considered exhausted.

- Dependent Children

For currently employed part-time faculty members who have at least ten years of service, the University grants a scholarship to their dependent children of one-fourth of the standard tuition charge for full-time students, and up to four credit hours per term for part-time students, in programs leading to a degree in any of the colleges or graduate schools, up to and including the master's degree. Please note that the tuition benefit for a dependent child must be used in the term in which the faculty member is teaching.

- Spouse

The faculty member may transfer his/her tuition scholarship to his/her spouse or same sex spousal equivalent (provided the Same Sex Spousal Equivalency Certification is on file with HRM Benefits).

Part-time Staff

Courses taken by part-time staff members must be taken outside of their regularly scheduled work hours. Work schedules may not be adjusted to attend classes. And documentation of established work schedules must be provided by the supervisor. Scholarships are not available to dependent children or spouses/same sex spousal equivalents of part-time staff.

- **Work Week of 24 to 34 Hours Per Week:** The University grants staff members in this category seven credit hours per term.
- **Work Week of 17.5 to 23 Hours Per Week:** The University grants staff members in this category five credit hours per term.

Retired Faculty/Staff

The University grants a full tuition scholarship to the extent of two courses per term to all faculty/staff who have retired from the University. (To be considered retired from the University, faculty/staff must have at least ten years of service and be 55 years of age at time of retirement.) Classes may be taken in any of the University's colleges or graduate schools.

- **Dependent Children**

The University grants full tuition scholarships to dependent children who qualify for admission to one of the programs leading to a degree in any of its colleges or graduate schools, up to, and including the master's degree.

- **Spouse**

The University grants a full tuition scholarship to the extent of two courses per term to spouses or same sex spousal equivalents (provided Same Sex Spousal Equivalency Certification is on file with HRM Benefits) of retired employees.

Employees on Long Term Disability/Deceased Employees

The University grants scholarships to the dependent children of employees who become permanently disabled and are no longer able to work, or die while employed by the University, under the following circumstances:

- **Dependent Children**

The University grants full tuition scholarships to dependent children of disabled/deceased full-time employees who qualify for admission to one of the programs leading to a degree in any of its colleges or graduate schools up to and including the master's degree. The employee must have completed ten or more years of benefits eligible service with Northeastern University immediately prior to the time of disability or death.

- Spouse

Tuition benefits are **not** available to spouses or same sex spousal equivalents of employees who become permanently disabled and are no longer able to work, or die while employed by the University. If your spouse or Same Sex Spousal Equivalent is enrolled in a program, he/she may receive the tuition waiver until the end of the term.

PROVISIONS OF TUITION WAIVER PROGRAM

- On-line courses are covered for faculty and staff as well as their dependents consistent with the current eligibility and benefit provisions. As is the practice for all tuition benefits, on-line courses are covered provided they do not include financial payments to an outside organization. As such, the on-line MBA program is not covered under the tuition waiver program. New programs will be evaluated against the policy as they become available.
- Terms with multiple sessions are considered one academic term for tuition waiver purposes e.g., summer sessions I and II are considered one academic term.
- It is the responsibility of the student to enroll or apply for admission into whichever programs or classes they elect.
- The scholarships are awarded with the provision that the requester is qualified for admission.
- **All courses taken by Northeastern University faculty and staff must be taken outside of regular work hours, which is 8:30 a.m. - 4:30 p.m.** Faculty and staff cannot use their lunchtime, vacation or sick days to attend classes. One course per term may be taken one-half hour before the end of the workday. For example, the workday ends at 4:30 p.m., so this one course may be taken at 4:00 p.m. The employee's supervisor must consent in writing to this arrangement and the employee must make up the missed work hours during each week. Under certain circumstances, an exception to this provision may be considered if:
 - the course is the last one needed to graduate and is not offered outside of normal work hours;
 - the course is a prerequisite to taking additional courses needed to graduate and the course is never offered outside of work hours; or
 - the course is needed to graduate and is never offered outside of normal work hours.

HRM Benefits will make the decision on the granting of the exception as outlined above.

- No faculty member above the rank of instructor may enter a graduate degree program in his/her own department or comparable unit. Faculty members engaged in graduate degree programs in their own colleges may not participate in decisions regarding graduate curriculum or related matters, or vote on graduate degrees.
- Scholarships apply to all the University's colleges and graduate schools up to, and including, the master's program for all qualified employees, dependents and spouses.
- Scholarships for doctoral candidates are extended only to employees at Northeastern University, not to spouses or dependents.
- Charges for study abroad are not eligible for tuition waiver.
- Dependent children are permitted to take test preparation courses only on a space available basis.
- Full-time members of the **faculty at institutions affiliated with Northeastern**, who are actively participating in the education programs offered jointly by the University and an affiliated school, may enroll in courses at Northeastern University at one half of the normal tuition rate. This policy applies only to full-time members of the faculty who are sharing in the conduct of the curriculum sponsored jointly by their own institutions and Northeastern University, and does not cover any other employees of affiliated institutions.
- Part-time faculty at School of Professional and Continuing Studies and Engineering Technology must submit tuition waivers directly to their Program Directors for approval.
- Courses taken as training for work are paid for by the individual departments and are not eligible for Tuition Waiver.
- The maximum hours per course are three. Any hours above that will be considered a second course for Tuition Waiver purposes.
- If you have more than one status with the University, for example, full-time faculty and part-time instructor at School of Professional and Continuing Studies; you are an employee and the spouse or dependent of an employee; you are a part-time instructor in School of Professional and Continuing Studies and one of the Basic Colleges, the status with the most generous tuition benefits will prevail for Tuition Waiver purposes.
- For **procedures for dropping a course** and the corresponding penalties, please refer to the Student Handbook. If there is a penalty, be sure you have filed your Tuition Waiver form or you will be billed for the course.

Taxation of Benefits

Some or all of your tuition remission benefits may be subject to federal, state and FICA taxes. As these regulations change frequently, this information is provided only to warn you of the possibility of taxation. Please refer to current Internal Revenue Service regulations.

Type of Coursework	Course Enrollee	Taxable to Employee
Undergraduate	Faculty/Staff Member	No
	Dependent Child	No
	Spouse	No
	Same Sex Spousal Equivalent	Yes
	Dependent of Same Sex Spousal Equivalent	Yes
Graduate	Faculty/Staff Member	No, if course is job related. Yes, if course is non-job related and exceeds \$5,250 in value.
	Dependent Child	Yes
	Spouse	Yes
	Same Sex Spousal Equivalent	Yes
	Dependent of Same Sex Spousal Equivalent	Yes

Benefits for all tuition remission provided to your Same Sex Spousal Equivalent or the children of your Same Sex Spousal Equivalent are always considered additional income and are therefore taxable.

Procedure for Applying for Tuition Remission

Tuition Waiver forms are available from HRM Benefits, 250 Columbus Place or at www.hrm.neu.edu/forms. Forms must be submitted to HRM to ensure adherence to the Tuition Waiver Policy. Proper signature levels are required before HRM approves the waiver. HRM will forward a copy of the approved waiver directly to the Billing and Receivables Department, and return a copy to the individual.

All waivers must be received within 30 days of the beginning of the course. This allows HRM to provide employees with prompt notification of any problems with the waiver request. If the course is not covered under the Tuition Waiver Program, the employee then has the option of withdrawing from the course prior to tuition costs being incurred. Tuition waiver forms received after the 30-day deadline will not be processed and the employee will be responsible for any tuition charges incurred.