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	<b>EFFECTIVE</b>	<b>1/1/10</b>
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**INTRODUCTION:** The purpose of this policy is to encourage life-long learning and to describe the plan, eligibility and process for exempt and non-exempt non-faculty employees and their dependents to receive Tuition Remission and Tuition Exchange.

**SCOPE:** Applies to all eligible non-faculty and adjunct faculty employees.

**ELIGIBILITY:** Employee eligibility commences the semester following the completion of one (1) year of continuous employment. An employee must complete their one year of continuous employment by October 31 to be eligible for the Fall semester or by March 15 for the Spring semester.

**POLICY:** The University offers tuition free benefits to employees, spouses and their dependent child(ren). Tuition remission does not apply to Ph.D. programs.

**Definitions:** Dependent child(ren): As defined by the Internal Revenue Service guidelines.

Coursework must not interfere with the performance of assigned duties and must be taken during lunch hour, before, or after specific work hours. The employee's supervisor, prior to registration, must approve course schedule. If it is determined that a required course to obtain a specific degree is not offered during such times, approvals to take the course outside of these hours must be made by the functional officer.

Dependent children and full time undergraduate spouses must apply for all New York State and Federal awards and scholarships for which they are eligible. Remission for coursework is less any scholarships, grants, or tuition assistance from sources other than the University.

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Niagara University merit based awards and scholarships cannot be combined with Niagara University tuition remission benefits.

University student fees are not waived and must be paid by the employee for themselves, spouse and dependent children.

**TAXABILITY OF BENEFIT:** The University administers this program in compliance with Internal Revenue Service guidelines.

Tuition remission for undergraduate courses for the employee, spouse or children is a non-taxable benefit to the employee.

Tuition remission for a spouse for post baccalaureate or graduate courses is a fully taxable benefit to the employee.

Tuition remission for an employee for graduate courses is taxable to the employee for tuition exceeding \$5,250 per calendar year.

**APPLICATION OF POLICY:** Tuition remission is granted in the following manner

**Regular Full Time (RFT) (X, N and H)**

1. After determination of eligibility, the employee may take up to 21 semester hours of undergraduate or graduate coursework per academic year (summer, fall, spring) tuition free. Employees cannot exceed two (2) courses per semester.
2. The amount of tuition for graduate coursework taken by an employee in excess of \$5,250 in a calendar year, is taxable to the employee

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3. After determination of eligibility, a spouse is entitled to full tuition remission for undergraduate and graduate courses. The tuition for graduate courses is fully taxable to the employee.
4. After determination of eligibility, dependent children of an employee are entitled to full tuition remission for undergraduate courses. This benefit is non-taxable.
5. Employees who have not utilized the Tuition Remission benefit for a dependent child and have worked at least ten (10) years at the University, may during their term of service, designate one person, related by blood or marriage, to receive tuition remission on the same basis as dependent children. Use of this option precludes future utilization for a dependent child.

### **TUITION EXCHANGE**

1. Regular full time employees who are eligible for 100% Tuition Remission, are eligible to apply for the Tuition Exchange Program for dependent child(ren) after one (1) full year of continuous employment.
2. Certification by Niagara University does not guarantee acceptance by the host institution. Each institution may set its own standards or conditions on which acceptance may depend.
3. Should the number of applications exceed the spaces available; nominees will be evaluated on pre-established criteria.
4. Details are available through the Financial Aid office. Additional information regarding Tuition Exchange is available at the website [www.tuitionexchange.org](http://www.tuitionexchange.org). Decisions will be made by the Tuition Exchange Selection Committee.

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**Seasonal (S9M & S10) and Regular Part Time (RPT) employees**

1. After determination of eligibility, the employee may take nine (9) credit hours (undergraduate or graduate courses) tuition free per year and cannot exceed two (2) courses per semester.
2. After determination of eligibility, a spouse is entitled to 60% tuition remission for undergraduate and graduate courses. Tuition is reduced an additional 20% after every two years of service up to 100%.
3. After determination of eligibility, dependent children of an employee will receive 60% reduction to tuition for undergraduate courses. Tuition is reduced an additional 20% after every two years of service up to 100%.

**Part time employees (PT1), budgeted position less than 1,000 hours per year**

1. The employee may take one (1) three (3) credit hour undergraduate or graduate course tuition free per semester after one full year of employment.
2. There is no tuition remission benefit for dependent child(ren) or spouse for part time employees under 1,000 hours. (PT1)

**Adjunct Faculty**

Tuition remission shall be granted to adjunct faculty members who have taught at least five (5) courses at Niagara University since September 1985. The course for which tuition remission is granted must be taken within one (1) year of the last course taught at the University. The request for tuition remission should be sent to the department chairperson who will forward it to the Dean. The remission shall be granted according to the following schedule:



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- a. Dependent children of adjunct faculty shall receive an undergraduate tuition reduction of 10% for every five (5) courses taught, to a maximum of 60%. Should the combination of tuition remission, non-university grants and scholarships, and other tuition assistance exceed tuition, the university will reduce the tuition remission.
- b. Any adjunct faculty shall be entitled to 100% tuition remission for one (1) graduate or undergraduate course for every (5) courses taught. Adjunct faculty who have not utilized the Tuition Remission benefit for a dependent child and have worked at least ten (10) years at the University, may during their term of service, designate one person, related by blood or marriage, to receive tuition remission on the same basis as dependent children. Use of this option precludes future utilization for a dependent child.
- c. Niagara University merit based awards and scholarships cannot be combined with Niagara University tuition remission benefits.

**Continuing Education** (Applies to all employees included in policy):

An eligible employee and spouse may take any continuing education course tuition free provided that there are enough paying students enrolled to cover the cost of the course and that no paying student is displaced. Classes, which are under an agreement for a specific third party fee, may be taken for the price charged to Continuing Education.

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**PROCEDURE:**

**Employee**

Obtains supervisor’s approval of class schedule prior to registration for classes to be taken during working hours. If approved, see next step; if not applicable, go directly to next step.

**Employee/Spouse/  
Dependent Child(ren)**

Once registered for courses, contacts the Financial Aid Office and provides student number and course-registered information. If registered full-time and matriculated for a degree, submit a free application for Federal Student Aid (FAFSA) and if a New York State resident, a New York State TAP application in order that a determination of eligibility for state and federal grant programs can be made. These forms are available at [www.fafsa.gov](http://www.fafsa.gov) and [www.hesc.org](http://www.hesc.org) for TAP.

**Financial Aid Office**

Confirms with Human Resources the date of hire and employment status of employee.

All questions of eligibility or policy interpretation will be referred to the Director, Human Resources for final determination.

Determines amount of tuition remission, less any scholarships, grants or tuition assistance from sources other than the University, and credits the student’s account.