



Policy Name:	Tuition Remission Benefits Policy For Mercy College Employees				
Associated Form(s):	1) Tuition Remission Benefits Application 2) Tax Chart			Policy Number:	2017-7
Approval Authority:	President <i>Timothy Hall</i>	Adopted:	<i>9/7/17</i>	Reviewed and Approved: August	Non-Academic Policy Review Council
Responsible Executive:	Chief of Staff	Revised:	Tuition Remission Benefits Policy, 6/9/2016 (Policy # 6-2016)		
Responsible Office:	Office of Human Resources	Contact:	Executive Director of Human Resources		

I. Policy Statement

Mercy College provides a competitive education to students and extends that formal education opportunity to employees, and their spouses/domestic partners and dependents at a reduced tuition rate through this Tuition Remission Benefits Policy for Mercy College Employees. Outlined below is a summary of the benefits provided to employees who have completed their 90-day introductory period. The benefits apply to Mercy College tuition charges only; all fees including (but not limited to) registration, books, labs and housing must be paid by the employee.

While this Policy is the general outline of the Mercy College Policy regarding tuition benefits for employees, the following exclusions apply:

- Union employees should refer to the UAW Local 2110 Collective Bargaining Agreement (CBA) for additional information on this benefit. If any provisions in this Policy or the CBA conflict, the CBA shall take precedence for union employees.
- Graduate assistants should refer to the Office of the Provost procedures regarding Graduate Assistant Awards.
- Athletic department coaches should refer to the Office of Human Resources procedures regarding tuition credits.

II. Eligibility

- A. Full-time employees eligible for benefits under this Policy include employees who work thirty-five (35) hours or more per week.
- B. Part-time employees eligible for benefits under this Policy include employees who work at least twenty (20) hours per week but less than thirty-five (35) hours per week (this definition excludes adjunct professors, whose benefits are set forth in Section III.B. below)
- C. Employees explicitly excluded from eligibility under this Policy include tutors and other similarly situated employees of the College.
- D. Dependents, who are eligible as set forth in Section IV. of this policy, are defined as children born to an employee, legally adopted by an employee, or for whom legal guardianship can be documented.

III. Employee Benefits

A. Undergraduate Programs

1. Full-time employees, with the approval of their supervisor, may enroll in up to eighteen (18) undergraduate credits per academic year (September 1-August 31) at 100%

remission. No more than six (6) credits may be used in one academic term (semester). Filing of a FAFSA application is required.

2. Part-time employees, with the approval of their supervisor, may enroll in up to twelve (12) undergraduate credits per academic year (September 1-August 31) at 100% remission. No more than six (6) credits may be used in one academic term (semester). Filing of a FAFSA application is required.

➤ Under I.R.C. § 117, undergraduate tuition remission is not taxable.

B. Graduate Programs

1. Full-time employees (including core faculty members), with the approval of their supervisor, may enroll in up to eighteen (18) graduate credits per academic year (September 1-August 31) at 100% remission. No more than six (6) credits may be used in one academic term (semester, quarter, and trimester).
2. Part-time employees, with the approval of their supervisor, may enroll in up to twelve (12) graduate credits per academic year (September 1-August 31) at 100% remission. No more than six (6) credits may be used in one academic term (semester, quarter, and trimester).
3. Adjunct Professors, with the approval of the Academic Program Head, may enroll in up to twelve (12) graduate credits per academic year (September 1-August 31) at 50% remission. Classes may only be taken during the terms in which they are assigned course load. Remission credit shall be no greater than their total semester course load credits.

➤ Under I.R.C. § 127(a), graduate level tuition provided by an educational institution to its employees is excludable in an amount of up to \$5,250 per calendar year. Any tuition remission in excess of this amount is a taxable fringe benefit for income tax purposes unless the courses are certified as job related by the Office of Human Resources, in consultation with the appropriate manager (including Dean or Academic Program Head for faculty).

C. Auditing of Courses

The full fee to audit a course is covered under the Tuition Remission benefits for all employees (including adjuncts) with approval from the employees' supervisor or Academic Program Head, and under the same credit parameters as set forth in Sections III. A. and B. above.

D. Credits Beyond Maximum Allowed

Any employee who wishes to take more than the maximum allowed credits for the year for undergraduate or graduate courses must pay the balance for the remaining credits. With the permission of an employee's supervisor or Academic Program Head and pre-approval from Human Resources, however, nine (9) credits may be submitted for remission in the final term of an employee's program so they may complete their degree.

IV. Spouse/Domestic Partner and Dependent Benefits

A. Undergraduate Programs

Full-time employees, after one year of service, may have their spouse/domestic partner or dependents enroll in undergraduate programs at 100% remission. Dependents over twenty-six (26) years of age will be eligible for 50% remission. Proof of relationship and filing of FAFSA and TAP applications is required.

- Undergraduate tuition remission for a spouse/domestic partner/dependent is not taxable.

B. Graduate Programs

Full-time employees, after one year of service, may have their spouse/domestic partner or dependents enroll in graduate classes at 100% remission. Dependents over 26 years of age will be eligible for 50% remission. Proof of relationship is required.

- All graduate tuition remission for a spouse/domestic partner/dependent is a taxable fringe benefit to the employee from the first dollar.

Note: Part-time employees and adjunct faculty spouse/domestic partners and/or dependents are not eligible for tuition remission for undergraduate or graduate programs.

V. Employee Resignation, Termination, Death or Disability

A. Resignation or Termination

In the event that an employee resigns or is terminated from his/her position at the College while receiving tuition remission benefits, the College reserves the right to expect that he/she will be responsible for reimbursing the College for tuition on a prorated schedule for that semester in which she/he resigns or is terminated. The same applies to the spouse/domestic partner or dependents of such employees who resign or are terminated.

B. Death or Disability

In the event an employee dies or becomes disabled and the spouse/domestic partner or dependent is already enrolled and receiving tuition remission benefits, those benefits will continue until the completion of their degree requirements provided their enrollment is continuous.

VI. Conditions and Administration

A. Application

All tuition remission paperwork is due to Human Resources upon registration. Employees are encouraged to submit applications at least one month prior to the start of each term. Application forms and further information about the application process and tax implications can be found at: http://connect.mercy.edu/file_uploads/employee/Tuition_Remission_Application_Process.pdf

B. Attendance Policy

Courses should not be attended during scheduled work hours. Should class attendance require an alteration of work hours, such arrangements are not assured and requests for schedule changes must be approved by the supervisor and noted on the application form. All hours are to be made up in the same week they are taken.

C. Course Acceptance at Discretion of College

The College reserves the right to determine the non-employee threshold enrollment for each class. Employee's dependents will not be included in this threshold. Tuition Remission is offered at the discretion of Mercy College, which has the right to modify or discontinue it at any time without notice. Application and approval for a term does not infer approval for the applied for or subsequent terms. Tuition remission credit generally will not be applied retroactively. Participation in the program will not necessarily or automatically make employee candidates eligible for promotions or salary changes; nor will approval for participation imply consideration for promotions, salary changes or other preferential treatment.

D. Loans, Grants and Scholarships

1. College-awarded grants and scholarships

Employees who receive Tuition Remission benefits for themselves or spouse/domestic partners and/or dependents pursuant to this Policy may not receive other awards offered by the College, including (but not limited to) grants or scholarship, simultaneously, to cover any costs (including registration, housing and dining fees.)

2. TAP awards and other non-Mercy grants and scholarships

Awards such as TAP where it is stipulated that the funds are applied to tuition charges are therefore required to offset tuition remission and may not be used toward other College fees, such as food, housing & books. However, such grants as Federal Pell grants, which do not specify that awards must be paid towards tuition, are not used to offset tuition remission and may be used towards other College fees, such as food, housing and books.

3. Other Financial Aid Awards

State and Federal financial aid awards other than TAP and Pell grants may be used to offset College tuition remission benefits pending the stipulations & mandated requirements of said awards.