



University of New Haven

Human Resources Policy/Procedure

Policy / Procedure Title	Applicability / Scope	Purpose	Effective Date	Responsible Party	Pages
Tuition Assistance Benefit Policy	All Employees	Provides overview of tuition assistance provided to employees and their eligible dependents	7/1/24	Vice President Human Resources & Organizational Development	4

The University of New Haven (the “University”) is committed to life-long academic achievement and learning. As such, the University offers generous tuition assistance benefits to encourage employees and eligible family members to take courses at the University to grow personally and professionally.

This policy is intended to outline the tuition assistance benefit provisions for University employees and their eligible family members and is applicable to full-time and part-time employees. The Tuition Assistance Policy waives only the tuition costs for courses taken at the University, provided such tuition is not above the normal cost for running the class and there is student space available.

For purposes of this policy only, an eligible dependent is defined as:

- **employee’s biological child age 25 or younger; OR**
- **stepchild of the employee’s current spouse age 25 or younger; OR**
- **current spouse; OR**
- **an adopted child who was adopted prior to attaining age 18 and is 25 or younger.**

For the purposes of this policy, a dependent child that is hired by the University as an employee (non-temporary) will cease to be considered a dependent and begin being considered an employee at the conclusion of the dependent/employee’s normal probationary period. Tuition academic year is defined as a 12-month period beginning on 7/1 and ending on 6/30 of the following year.

An eligibility matrix by employee category is included [here](#) for reference.

Tuition Assistance Benefits: Employees are typically limited to two (2) classes at the University per semester. This limit is in effect whether the employee applies for tuition waiver through this policy or not. If the employee is interested in taking more than two classes per semester, this request must be made, and approved, by the departmental leader to not compromise departmental operations. Mini terms are considered part of the overall semester and, as such, a maximum of 2 classes within the overall semester may be taken. Employees and their eligible dependents may earn one degree per category, i.e. Associate's Degree, Bachelor's Degree or Master's Degree. Classes may also be taken as a non-matriculated student or towards a Certificate Program offered and run by The University of New Haven.

Taking courses during normal working hours may be allowed if approved by departmental leadership, and if applicable, is consistent with the collective bargaining agreement appropriate to the employee. To take a course during normal working hours, the employee must submit their request by sending the **"Application to Attend Class During Normal Working Hours"** along with the Tuition Assistance Form to their departmental supervisor for approval. The Human Resources Department must receive the request at least two (2) weeks prior to the registration date for the academic term for which the request is made. The University may require the individual to work an alternate schedule to make up for such release time, but this accommodation should not result in the payment of overtime for non-exempt employees. If the request is denied the employee may request to use vacation time to cover their absence from work to attend the daytime class. The vacation request will not be unreasonably denied.

A full-time Faculty member, full-time Administrative Staff or non-union employee may take a non-credit, self-enrichment course on a space available basis. The individual must complete the appropriate Audit Request Form as required by the Office of the University's Registrar.

- The individual is responsible for all Lab/Technical fees or other direct costs associated with the course.
- The individual must notify the instructor that they are auditing the course so that the instructor will issue a grade of "AU" at the end of the course.
- AU courses cannot be taken during normal working hours unless approved in writing by the individual departmental leader. If approved, all lost time must be taken as vacation.
- When registering to audit courses, the employee must meet the requirements of the individual college, including maintenance of pre-requisites.

Termination of Employment: Employees who are discharged or who voluntarily terminate their employment for any reason other than layoff prior to the end of the academic term during which they or eligible family members are receiving Tuition Assistance, will be required to reimburse the University the balance of the tuition due from the last day worked to the end of the academic term. Such tuition balance will be based upon the total cost prorated over the number of weeks in the academic term. If an employee has completed 70% of a class prior to termination of employment, tuition assistance will not be prorated.

Employees who are laid off by the University shall continue to receive Tuition Assistance for the balance of the academic term for which they or their eligible dependents were enrolled at the time of the layoff.

Death of Employee: In the event of the death of an employee while their dependent children are enrolled as students at the University, tuition remission benefits shall continue for the enrolled dependent children to complete the remainder of the degree program in which they were enrolled at

This document is a summary of a University policy, procedure, and/or guideline. All policies, procedures and/or guidelines described herein may be modified or discontinued at any time, for any reason at the University's full and sole discretion. No policy, procedure and/or guideline should be construed as a contract or term or condition of employment between an employee and the University. This policy/procedure is not intended to alter or modify any of the terms of any collective bargaining agreement or the Faculty Handbook.

the time of the employee's death. This benefit will only be available to complete the program on a continuing basis without a break in attendance, and within the dependent age limit.

The spouse shall be covered until the end of the subsequent academic term in which the employee died.

Exclusions:

Tuition remission covers tuition and tuition differential charges only and **excludes** the following:

- Study Abroad, Study Away programs, and Prato intersession or summer sessions. Note: The full semester Prato program in Fall and/or Spring has a comprehensive fee, and the tuition component of that fee is eligible for tuition remission.
- Courses taken at other universities or colleges.
- Fees assessed by the University, technology fees, excess tuition, room and board, on-line course fees, any cost/fees which the University must pay to outside institutions or agencies, books, equipment, computer hardware/software/services, travel, or any other incremental costs to the University.
- More than one degree in each category by eligible dependents, i.e., Associates, Bachelor's, or Master's.
- Courses that result in incremental costs to the University including independent study, study abroad and study away programs and classes, as well as faculty led study abroad programs in the summer and during intersession.
- PhD. programs for the spouse, dependents of eligible employees, adjunct faculty, part-time coaches, CLR tutors or dental hygiene lab supervisors.
- Eligible dependent students are eligible for additional tuition waivers under the Graduate Assistantships program and other graduate aid programs including, but not limited to, the alumni discount program and the graduate merit scholarship program. All awards for both graduate and undergraduate students, including tuition remission, cannot exceed the cost of tuition in any given semester. Eligible dependent students may be employed as Graduate Assistants or Bursary Students and be paid on an hourly basis.

Tax Implications: In accordance with Section 117(d) of the Internal Revenue Code, tuition credit provided for graduate-level courses taken by an employee or the employee's spouse, or dependent child is considered taxable income to that employee. Accordingly, the University is required to report the value of graduate-level courses as income earned by the employee and withhold appropriate taxes. The full value of graduate tuition credit awarded to a spouse or eligible dependent will be taxable to the employee during the tax year in which the classes are taken.

The value of an employee's graduate tuition credit over a certain dollar amount as announced by the IRS may be taxable and considered taxable wages during the tax year the course is taken unless the course satisfies the requirements for a tax-deductible job-related course under IRS rules. Generally, a job-related course will satisfy these IRS requirements if it maintains or improves skills for the individual's present job, or if the course meets the employer's express requirements for retaining the job, **and** the course is not part of a program that will qualify the individual for a new trade or business.

Anyone who believes that their graduate level course(s) satisfies the requirements for a tax-deductible job-related course under IRS rules can complete the appropriate section on the Graduate Level Tuition Assistance Form. The application will be reviewed by HR and a determination will be made as to whether the class is exempt from taxation.

For all taxable tuition assistance benefits, applicable Federal and State income taxes and FICA taxes will be deducted from the employee's paycheck. In addition, the taxable income will be reflected on the W-2 for the calendar year when the actual tuition credit is posted to the student's account. All questions related to the taxability of the tuition assistance benefits should be directed to Human Resources.

NOTE: Failure to comply with the requirements and provisions of this policy, including but not limited to, providing false or misleading information regarding eligibility of dependent(s) or spouse, may lead to disciplinary action up to and including termination.

This policy supersedes all prior Tuition Assistance Policies, whether written or verbal and shall be the sole policy of the University. The President of the University, in consultation with University Officers reserves the right to modify the terms and conditions of this policy as they deem necessary.

If an employee leaves and is still covered under the Tuition Reimbursement Program as stipulated in the eligibility matrix, the terminated employee will not be permitted to present their spouse and/or eligible dependent child, with their diploma during commencement. This courtesy is limited to current/active employees only.