NYU Tuition Remission Benefit Plan
For Employees enrolled in
Graduate Degree Programs
For Faculty, Administrators, and Professional Research Staff
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NYU reserves the right to discontinue or change the NYU Tuition Remission Benefit Plan at any time. Nothing in this Plan Document should be interpreted as implying a contract of employment. Receiving a benefit from the Tuition Remission Benefit Plan does not imply any right of continued employment with the University.

The issue date of this Plan document is July 2010 (revised October 2017).
NYU Tuition Remission Benefit Plan
For Employees enrolled in
Graduate Degree Programs
For Faculty, Administrators, and Professional Research Staff
This Plan is governed by Section 127 of the Internal Revenue Code.

I. Who is Covered Under this Plan?

- All regular, full-time Administrative & Professional employees, Faculty, and Professional Research Staff. Faculty members may take non-credit/non-degree courses under tuition remission. No faculty members, other than Librarians and faculty specifically excepted from this prohibition by the NYU Board of Trustees in accordance with NYU Bylaw 81(c), are permitted to enroll as a degree candidate at NYU. Retired faculty members are permitted to enroll as a degree candidate at NYU.

II. Eligibility and Waiting Period

- Eligibility for this benefit begins after one (1) year of continuous, regular, full-time NYU employment in an eligible job category. Tuition benefits start with the semester after the 1-year waiting period is met. An employee may receive tuition remission benefits for NYU graduate degree courses at NYU, provided the course of study qualifies for the tuition remission benefit.

- In order to be eligible for any degree or credit courses, an employee must be accepted and matriculated in an eligible NYU program that is covered under the tuition remission benefit. (See “When Matriculation is Pending”).

- Employees who plan to use the NYU Employee Graduate Tuition Remission benefit plan must meet and maintain the same academic standards as any other applicant or student, and must comply with all student rules and regulations.

- Part-time and temporary employees are not eligible for Tuition Remission.

III. The Tuition Remission Benefit

A. Degree Programs

Eligible employees may receive two Masters Degrees and one Doctorate Degree at NYU under the NYU Employee Graduate Tuition Remission Benefit Plan.

For employees earning an annual base salary above $50,000, 90% of tuition is waived for NYU Masters and Doctorate degree programs, provided the course of study qualifies for tuition remission (See “Benefit Limits”). For employees earning $50,000 or less, 100% of tuition is waived.

B. Non-Degree Programs

Some of the Schools and Colleges within New York University offer professional development, non-degree, diploma, and certificate programs that are appropriate for
employees who want to take a few courses for academic or professional development. **Not all non-degree and non-credit certificate programs at NYU qualify for tuition remission.**

- For employees earning an annual salary above $50,000, 90% of tuition is waived for tuition remission eligible NYU graduate certificate programs that bear academic credit (not applicable to non-credit certificate programs at SPS). For employees earning $50,000 or less, 100% of tuition is waived.*

* Generally, graduate certificate programs that bear academic credit at degree granting schools are covered. Contact the school to verify whether the certificate program bears academic credit. Non-credit certificate programs are not covered under Tuition Remission (other than SPS). (See “Tax Implications”.)

### IV. Credits Allowed

The NYU Employee Graduate Tuition Remission Benefit Plan has a benefit limit of nine (9) credits per semester, up to a maximum of 27 credits per academic year. All coursework taken at NYU counts toward these limits. (See “Carry Over of Credits” for rules on carrying over unused credits from one semester to another.)

Under this Plan, the summer is counted as one semester, although individual schools may divide it into a number of sessions for course scheduling.

Credits for Winter Intersession coursework, offered during January, will be applied to the spring tuition remission benefit and will count toward the overall 27 credit limit per academic year.

If an employee takes any SPS non-credit courses in a semester, those credits count against the 9 credit per semester limit. SPS designates the non-credit courses available under tuition remission and determines the point equivalencies.

Any credit limits stated in this plan may be superseded by a regulation of a particular department, school, or college that permits fewer credits.

### V. Carry Over of Credits

- Employees may carry over up to 3 unused credits from one term to another within the academic year, provided that the total for any term does not exceed 12 credits and the total for the academic year (September 1-August 31) does not exceed 27 credits.

- Unused credits from any term within an academic year may not be carried over to another academic year. For example, 3 credits from the fall or spring may be carried over to the summer, but not to the following fall.

- Only credits earned but not used may be carried over. There can be no borrowing of a future term’s credits.

- Employees must have been eligible for tuition remission for the entire term in order to carry over credits from that term. **If an employee drops a course after the cutoff date for a full refund, those credits may not be carried over.**
- Employees who are students in the McGhee division of SPS will not be eligible to carry over any credits if they are registered within the 6 to 10 point flat rate for fall or spring.

- Any credit allowances under the tuition remission plans may be superseded by a regulation of a particular school or college that permits fewer credits.

VI. Tuition Remission Benefit Limits

A. Limitation on Number of Degrees
An employee may receive two (2) Masters and one (1) Doctorate degree through the NYU Employee Graduate Tuition Remission Benefit Plan. Unless otherwise specified, students must complete the curriculum for the Masters degree and Doctorate degree programs in sequence.

B. Excluded Schools & Programs
No benefits are available under this plan for graduate degree coursework in the following Schools and Programs:

- NYU School of Law
- NYU School of Medicine
- The Stern School of Business except Advanced Professional Certificate Programs (in Finance, Marketing, and General Business) and the Langone part time MBA program which is available to employees but not spouses, registered Domestic Partners, dependent children and retirees.
- NYU School of Dentistry. The Certificate in Clinical Research, MS in Clinical Research, MS in Biomaterials, and MS in Bio/Oral Bio Programs are covered under the NYU Employee Graduate Tuition Remission Benefit Plan.
- Any course through the School of Professional Studies (SPS), which is not designated as eligible for tuition remission.

C. No Conflict with Regularly Scheduled Work Hours
Employees must schedule courses so they do not conflict with the normal workday. If this is not possible, the Supervisor may approve a temporary adjustment of the employee's work schedule, but not the total hours worked. This approval must be in writing and signed by the Supervisor and the Human Resources Officer for the school or division in which the employee works. The Human Resources Officer will retain the approval letter as a record.

D. Charges Other than Tuition
The NYU Employee Graduate Tuition Remission Benefit Plan covers tuition, the largest expense of attending NYU, plus 50% of the course registration fees. The employee must pay the balance of the course registration fees, service fees, late fees, and any incidental expenses. Fees for maintenance of matriculation are not covered by the Tuition Remission Benefit Plan.

Employees who are eligible for tuition remission under this plan can be considered for additional need-based scholarship if that student would have received scholarship
above the amount of tuition remission under the regular review process, and if they meet the appropriate aid application filing deadline. New York State fellowship holders are permitted to receive a supplementary fellowship, grant, or assistance from the University. However, the combined total of these benefits is limited by New York State regulations. Please consult the current state application booklet for latest limitations.

E. When Matriculation is Pending

Eligible employees may also receive tuition remission as a "special student" when they have applied to a degree program that is covered under tuition remission, but

- Matriculation is pending because prerequisite course work is needed. These prerequisite courses can be taken as a "special student".
- Matriculation is pending because of incomplete application papers. Courses applicable to the degree may be taken as a "special student."

Note: Prerequisite coursework that is taken in order to matriculate in a graduate degree program is covered under "special student" status only if the NYU graduate school/program is a covered School or Program under the tuition remission benefit plan.

VII. Tax Implications

Employees are not taxed on the value of job-related graduate courses taken under the NYU Employee Graduate Tuition Remission Benefit Plan. Tuition remission for courses determined not to be job related will be taxed as follows: Federal law does not require you to pay income tax on the first $5,250 of your graduate tuition remission benefit each calendar year. If you receive over $5,250 of tuition remission in a calendar year, the amount over $5,250 will be considered taxable income. Tax on the amount over $5,250 is withheld from your paycheck. For employees paying 10% of the tuition remission benefit, only 90% of the tuition in excess of $5,250 is subject to income tax. IRS regulations require that all taxes be taken during the same calendar year as the courses. Therefore, in some instances, the actual amount of tax being withheld from each paycheck may vary. The tax-free tuition remission for graduate degree programs is only available to NYU employees. Former NYU employees eligible for Tuition Remission benefits will receive Form 1099 for tax purposes.

VIII. Employee Leaves of Absence

Employees may not use their individual employee tuition remission benefits while they are on an unpaid leave of absence. Employees must be actively back at work before they can participate in the tuition remission program.

If an employee has already enrolled in a program under tuition remission and takes an unpaid leave of absence, they must follow the normal course withdrawal procedure(s) as handled through the academic department and Bursar’s office.

IX. When Benefits End
When tuition remission benefits end depends on the circumstances under which the employee leaves the University, as described below:

A. **Total Disability**
   Eligibility for Tuition Remission benefits ceases when the employee is disabled.

B. **Resignation or Termination**
   The employee’s eligibility to receive benefits under the Tuition Remission benefit plan ceases on their separation date, unless one of the criteria listed below is met.

   The employee must arrange with the Bursar’s Office to pay pro-rated tuition for the remainder of the semester in which eligibility ends.

C. **Layoff (due to job abolishment)**
   - If the employee who is laid off has less than 10 years of service, eligibility for benefits under tuition remission ceases at the end of the semester in which they are laid off.
   - If the employee who is laid off has completed 10 or more years of continuous, full-time NYU employment, the employee will be eligible to complete the degree program in which they were enrolled and matriculated at the time of layoff (subject to the same academic regulations as any other student).

D. **Retirement**
   - If the employee meets the [Retirement Eligibility Rule](#) at the time of separation from NYU, eligibility for tuition remission benefits for graduate degree programs remains the same as available to current active employees.
   - If the employee meets the [Disability Retirement Rule](#) at time of separation from NYU, eligibility for tuition remission benefits for graduate degree programs remains the same as available to current active employees.

   **Note:** If the employee does not meet the Retirement Eligibility Rules or Disability Retirement Rule, their eligibility is the same as under Resignation or Termination.

X. **How to Apply for Tuition Remission Benefits at NYU**
   **Employees** can apply for tuition remission benefits by accessing the online Tuition Remission System via NYUHome.

   - After initial course registration, login to NYUHome at [http://home.nyu.edu](http://home.nyu.edu) with your NYU Net ID and Password.
   - Click the WORK tab.
   - Under the Administrative Systems heading, scroll down to Additional Services and click Tuition Remission.
   - Follow the steps to submit the Tuition Remission application

   **Note:** You will need to allow at least one business day after registration before applying for Tuition Remission.
Only retirees with an active NYU Net ID can use the automated Tuition Remission System. If you are a retiree and do not have an active NYU Net ID, then you must download a Tuition Remission Application from the Human Resources web site under the Benefits Tab, in Benefits Forms: [http://www.nyu.edu/employees/benefit/Benefits-Forms.html](http://www.nyu.edu/employees/benefit/Benefits-Forms.html). SPS non-credit courses require a paper enrollment form.

**A. Tuition Remission Applications for Job Related SPS Courses**
To qualify for 100% Tuition Remission for job-related courses in the School of Professional Studies, the employee must present a 100% *Tuition Remission for Job Related SPS Courses* form to the Bursar’s Office. The employee’s supervisor must complete the form, explaining why the course is necessary for the employee’s current job. The form must be co-signed by the employee’s Human Resources Officer.

The form can be found online at [http://www.nyu.edu/employees/benefit/Benefits-Forms.html](http://www.nyu.edu/employees/benefit/Benefits-Forms.html).

*Note:* This process cannot be done online.

**B. Prorated Tuition Remission**
If the employee’s eligibility for benefits under the Tuition Remission Plan ceases because of a leave of absence or upon separation, the employee must arrange with the Bursar’s Office to pay prorated tuition for the remainder of the semester in which eligibility ends.

**XI. Right to Change or Amend the Plan**
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