NYU Tuition Remission Benefit Plan
For Spouse or Registered Domestic Partner
Undergraduate Degree Programs
For Faculty, Administrators, and Professional Research Staff
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.

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NYU Tuition Remission Benefit Plan
For Spouse or Registered Domestic Partner
Undergraduate Degree Programs
For Faculty, Administrators, and Professional Research Staff
This Plan is governed by Section 117 of the Internal Revenue Code.

I. Who is Covered Under this Plan?
   - Eligible legal Spouse or registered Domestic Partner of regular, full-time Faculty, Administrative & Professional Staff, and Professional Research Staff.

II. Definition of Eligible legal Spouse or registered Domestic Partner
   A. Your Legal Spouse: The man or woman to whom you are married.
      • You are jointly responsible for each other’s common welfare and share financial obligations.
      Note: A divorced spouse or ex-spouse is not eligible for tuition remission.
   B. Your Registered Domestic Partner: The man or woman with whom you have agreed to live with in a long-term relationship of indefinite duration, and have registered with the NYU Benefits Office.
      • You must not be related by blood to a degree of closeness that would prohibit legal marriage in the state in which you and your domestic partner legally reside.
      • You both agree to be jointly responsible for each other’s common welfare and to share financial obligations.
      Note: Because the IRS does not recognize the tax exemption of benefits extended to domestic partners, benefits for registered domestic partners are considered taxable. (See “Tax Implications”)

III. Proof of Relationship
   - When an eligible Spouse applies for Tuition Remission for the first time, the employee must provide their Social Security number and submit a copy of their marriage certificate.
   - When an eligible Domestic Partner applies for Tuition Remission for the first time, the employee must provide the Social Security number of their Domestic Partner, and the NYU Statement of Domestic Partnership must be on file with the Benefits Office.

IV. Eligibility and Waiting Period
   - Eligibility for tuition remission for begins after the employee completes one (1) year of continuous, regular, full-time NYU employment in an eligible job category. Tuition benefits start with the semester after the waiting period is met. A Spouse/Domestic Partner may receive tuition remission benefits for NYU undergraduate degree courses.
at NYU, provided the course of study qualifies for the tuition remission benefit. (See “Tax Implications”)

- In order to be eligible for tuition remission, a legal Spouse or registered Domestic Partner must be accepted and matriculated in an eligible NYU program that is covered under the tuition remission benefit. (See “When Matriculation is Pending”)

- A legal Spouse or registered Domestic Partner who plans to use the undergraduate tuition remission benefit must meet and maintain the same academic standards as any other applicant or student, and must comply with all student rules and regulations.

Note: The legal Spouse or registered Domestic Partner of part-time and temporary employees or visiting professors are not eligible for Tuition Remission.

V. The Tuition Remission Benefit

A. Undergraduate Degree Programs

An eligible legal Spouse or registered Domestic Partner may receive one Associate’s Degree and one Bachelor’s Degree under the NYU Tuition Remission Benefit Plan for Spouse or Registered Domestic Partner.

50% of tuition is waived, including those offered abroad as part of an NYU degree program, provided the course of study qualifies for tuition remission. For a Spouse/Domestic Partner enrolled in a degree program on or before 2/1/09, 100% of tuition is waived.

B. Winter Intersession/Summer Session

Eligible legal Spouse or registered Domestic Partner who is enrolled in an undergraduate degree program at NYU that grants credit for winter intersession courses, offered during January, may apply for tuition remission. Credits for Winter Intersession courses apply to Spring and count towards credit limit for Spring. Spouses or Registered Domestic Partners who are matriculated at another institution are not eligible for tuition remission for courses taken during the Winter Intersession/Summer Session.

VI. Credits Allowed

An eligible legal Spouse or registered Domestic Partner who is matriculated in an undergraduate degree program covered under the NYU Tuition Remission Benefit Plan for Spouse or Registered Domestic Partner is granted nine (9) credits of tuition remission per semester, up to a maximum of 27 credits per academic year. Multiple sessions in Summer are considered as one semester.

VII. Carry Over of Credits

- An eligible legal Spouse or registered Domestic Partner 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.

- The legal Spouse or registered Domestic Partner must have been eligible for tuition remission for the entire term in order to carry over credits from that term. If a legal Spouse or registered Domestic Partner drops a course after the cutoff date for a full refund, those credits may not be carried over.

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

VIII. Tuition Remission Benefit Limits

A. Limitation on Number of Degrees
A legal Spouse or registered Domestic Partner of an NYU employee may receive only one (1) Associate’s and one (1) Bachelor’s degree through the NYU Undergraduate Tuition Remission Benefit Plan for Spouse or Registered Domestic Partner. Unless otherwise specified, students must complete the curriculum for the Associate’s degree and Bachelor’s degree programs in sequence.

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

- NYU School of Law
- NYU School of Medicine
- NYU School of Dentistry. The AAS and BS in Dental Hygiene and BS in Dental Health Education are covered under the NYU Undergraduate Tuition Remission Benefit Plan for Spouse or Registered Domestic Partner.
- Tuition Remission is not available under this plan for non-degree courses, certificate programs or diploma programs.

C. Charges Other than Tuition
- The NYU Undergraduate Tuition Remission Benefit Plan for Spouse or Registered Domestic Partner covers tuition, the largest expense of attending NYU. The legal Spouse or registered Domestic Partner must pay all course registration fees, service fees, late fees, and any incidental expenses.
• A legal Spouse or registered Domestic Partner who is eligible for 50% tuition remission under this plan are eligible for other aid or loan programs offered by the University.

• 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.

IX. When Matriculation is Pending
An eligible legal Spouse or registered Domestic Partner 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."

• A maximum of four (4) courses may be taken as a “special student” to satisfy either or both conditions above.

Note: Prerequisite coursework that will not result in an undergraduate degree, but 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.

X. Tax Implications
Employees are not taxed on the value of undergraduate Tuition Remission taken by the employee’s legal spouse. Because the IRS does not recognize the tax exemption of benefits extended to registered Domestic Partners, the value of all undergraduate tuition remission benefits for a registered domestic partner is considered taxable.

Withholding Taxes for Tuition Remission
If the value of undergraduate tuition remission for your registered Domestic Partner is taxable, by law, applicable taxes will be withheld from your paycheck.

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.

Note: You may want to consult with your tax advisor to determine the impact that tuition remission will have on your tax liability, since in some instances, it could be significant.

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

A. Employee Leave of Absence
   Spouse's or registered Domestic Partner's eligibility for tuition remission continues while an employee is on an approved leave of absence.

B. Total Disability
   An employee’s legal spouse or registered domestic partner can complete the degree program in which they were enrolled at the time of the employee’s disability, regardless of how many years of full-time continuous service.

C. Resignation or Termination
   - The employee’s eligibility to receive benefits for their legal Spouse or registered Domestic Partner 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.

D. Layoff (due to job abolishment)
   - If the employee is laid off before completing 10 years of continuous, full-time NYU employment, their legal Spouse or registered Domestic Partner's eligibility for benefits under tuition remission ceases at the end of the semester in which the employee was laid off.
   - If the employee who is laid off has completed 10 or more years of continuous, full-time NYU employment, their eligible legal Spouse or registered Domestic Partner may complete the degree program in which they were enrolled and matriculated at the time of layoff.

E. Retirement
   Continuation of eligibility for tuition remission benefits depends upon the employee’s length of employment at NYU before retirement.
   - If the employee meets the Retirement Eligibility Rule at the time of separation from NYU, their legal Spouse or registered Domestic Partner's eligibility for tuition remission benefits for Undergraduate Degree programs remains the same as current active employees.
   - If the employee meets the Disability Retirement Rule at time of separation from NYU, their legal Spouse or registered Domestic Partner’s eligibility for tuition remission benefits for Undergraduate Degree programs remains the same as current active employees.

   Note: If the employee does not meet the Retirement Eligibility Rule or Disability Retirement Rule, their legal Spouse or registered Domestic Partner’s entitlement is the same as under Resignation or Termination.

F. Death
An employee’s legal spouse or registered domestic partner can complete the degree program in which they were enrolled at the time of the employee’s death, regardless of how many years of full-time continuous service.

XII. How to Apply for Tuition Remission Benefits at NYU

Employees can apply for tuition remission benefits for their eligible legal Spouse or registered Domestic Partner by accessing the online Tuition Remission System via NYUHome.

- After initial course registration, login to NYUHome at http://home.nyu.edu with the employee NYU Net ID and Password.
- Click the WORK tab.
- Under the Administrative Systems heading, scroll down to Additional Services and click on 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. SPS non-credit courses require a paper enrollment form.

The completed application form should be mailed to the address shown on the application.

XIII. Prorated Tuition Remission

If the spouse’s or registered domestic partner’s eligibility for benefits under the Tuition Remission Plan ceases because of the employee’s separation, the spouse or registered domestic partner must arrange with the Bursar’s Office to pay prorated tuition for the remainder of the semester in which eligibility ends.

XV. Right to Change or Amend the Plan

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.

If you have any questions or want further information about the NYU Tuition Remission Benefit Plan, you may contact NYU PeopleLink at askpeoplelink@nyu.edu or 212-992-LINK (5465) between the hours of 8 a.m. and 6 p.m. Eastern time, or you may write to NYU PeopleLink, 105 E. 17th St., 1st Floor, New York, NY 10003.