



**NYU Tuition Remission Benefit Plan  
For Dependent Children  
Graduate Degree Programs  
Codes 100, 102, 103**

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*The issue date of this booklet is July, 2009.*

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For Dependent Children  
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**This Plan is governed by Section 117 of the Internal Revenue Code.**

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**I. Who is Covered Under this Plan?**

Eligible dependent children of regular, full-time Faculty (object code 102), Administrative & Professional Staff (object code 100), and Professional Research Staff (object code 103) who are accepted and enroll in a graduate degree program at NYU *on or before 2/1/2009*. Children of Visiting Faculty (code 102) are not eligible for Tuition Remission benefits. Dependent children of part-time and temporary employees are not eligible for Tuition Remission benefits. *Any dependent child of an NYU employee or retiree who is accepted by and enrolls in a graduate degree program at NYU after 2/1/2009 is not eligible for benefits under this plan.*

**II. Definition of Eligible Dependent Children**

An eligible dependent child means the employee's, spouse's, or domestic partner's biological or legally adopted child whom the employee, spouse or partner claims as a dependent when filing income tax for any year in which the benefit is awarded. Proof of relationship must be provided to the NYU Benefits Office the first time an application for benefits under the plan is made, unless proof of relationship is previously on file in the NYU Benefits Office. An employee may be asked to furnish proof of dependency (a filed tax return).

**III. Proof of Relationship**

When a dependent child applies for Tuition Remission for the first time, the employee must submit proof of their relationship to the dependent child to the NYU Benefit Office if they have not filed it before. Valid proofs include:

- For a biological child: birth certificate showing name of parent and child and date of birth of child.
- For a stepchild: birth certificate of child showing name of parent and child and date of birth, and marriage certificate for employee and parent.
- For an adopted child: legal adoption papers.
- For a child of your domestic partner: The NYU Statement of Domestic Partnership, registering your domestic partner, must be on file with the Benefits Office. You must complete the NYU Domestic Partner Declaration of Federal Tax Status, and you must furnish a birth certificate showing the name of your partner and the name of the child and the child's date of birth.

#### IV. Eligibility and Waiting Period

- Eligibility for tuition remission for a dependent child begins on the first day of employment in a regular, full-time benefits eligible job category.
- In order to be eligible for tuition remission, a dependent child must be accepted and matriculated in an eligible NYU program that is covered under the tuition remission benefit. (See “When Matriculation is Pending”)
- A dependent child who plans to use the graduate 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.

#### V. The Tuition Remission Benefit

##### **Graduate Degree Programs**

100% of tuition is waived for eligible dependent children who are accepted and enroll in a graduate degree program at NYU *on or before 2/1/2009*, through the doctoral degree level, including those offered abroad as part of an NYU degree program, provided the course of study qualifies for tuition remission. Doctoral degree programs must be fulltime or equivalent. *Any dependent child of an NYU employee or retiree who is accepted by and enrolls in a graduate degree program at NYU after 2/1/2009 is not eligible for benefits under this plan.*

#### VI. Credits Allowed

There is no limit to the number of credits per semester that may be taken under tuition remission, up to and including a fulltime course load. Any credit limits stated in this plan may be superseded by a regulation of a particular department, school or college which permits fewer credits.

#### VII. Tuition Remission Benefit Limits

##### **Limitation on Number of Degrees**

A dependent child of an NYU employee may not take more than one degree at each level under tuition remission.

##### **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
- Stern School of Business
- NYU School of Dentistry except for the School of Nursing. The MS in Biomaterials, MS in Clinical Research and MS in Bio/Oral Bio Programs are covered under the NYU Employee Graduate Tuition Remission Benefit Plan.

- Brooklyn Polytechnic Institute
- Non-Degree Courses, Certificate Programs and Diploma Programs.

### **VIII. Charges Other than Tuition**

- The NYU Dependent Child Graduate Tuition Remission Benefit Plan covers tuition, the largest expense of attending NYU. The dependent must pay all course registration fees, service fees, late fees, and any incidental expenses.
- Dependent children who are eligible for tuition remission under this plan are not eligible for any other aid or loan program 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. Tax Implications**

As required by law, the full value of graduate tuition remission received by an employee's dependent child is treated as taxable income to the employee. Tax on the value of graduate tuition remission is withheld from the employee's paycheck. It is the employee's responsibility to contact the NYU Payroll Department if appropriate withholding for taxes is not made.

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.

### **X. When Benefits End**

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

#### **A. Employee Leaves of Absence**

A dependent child's eligibility for tuition remission continues while an employee is on an approved leave of absence.

#### **B. Resignation or Termination**

The employee's eligibility to receive benefits for their dependents under the Tuition Remission benefit plan ceases on their separation date, unless one of the criteria for benefit continuation 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 is laid off before completing three (3) years of continuous, full-time NYU employment, their dependent children's eligibility for benefits under tuition remission continues for one semester beyond the one in which the employee was laid off.
- If the employee is laid off and has completed three (3) or more years of continuous, full-time NYU employment, their eligible dependent children may complete the degree program in which they were enrolled and matriculated at the time of layoff. If the dependent child has not yet enrolled in a graduate degree program at NYU at time of layoff, there is no graduate tuition remission benefit.

#### **D. 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, and the dependent is enrolled in a degree program at NYU at the time of retirement, they may continue receiving tuition remission until the degree program is completed. **Any dependent child of an NYU employee or retiree who is accepted by and enrolls in a graduate degree program at NYU after 2/1/09 is not eligible for benefits under this plan.**
- If the employee meets the Disability Retirement Rule at time of retirement from NYU, and the dependent is enrolled in a degree program at NYU at the time of retirement, they may continue receiving tuition remission until the degree program is completed. **Any dependent child of an NYU employee or retiree who is accepted by and enrolls in a graduate degree program at NYU after 2/1/09 is not eligible for benefits under this plan.**

Note: If the employee does not meet the Retirement Eligibility Rule or Disability Retirement Rule, their dependent's entitlement is the same as under Resignation or Termination.

#### **E. Total Disability**

An employee's dependent child can complete the degree program in which they were enrolled at the time of disability, regardless of how many years of full-time continuous service. **Any dependent child of an NYU employee or retiree who is accepted by and enrolls in a graduate degree program at NYU after 2/1/09 is not eligible for benefits under this plan.**

#### **F. Death**

An employee's dependent child can complete the degree program in which they were enrolled at the time of death, regardless of how many years of full-time continuous service. **Any dependent child of an NYU employee or retiree who is accepted by and enrolls in a graduate degree program at NYU after 2/1/09 is not eligible for benefits under this plan.**

## **XI. How to Apply for Tuition Remission Benefits at NYU**

Employees can apply for tuition remission benefits for their eligible dependents by accessing the online Tuition Remission System via NYUHome.

- After initial course registration, log on to NYUHome at <http://home.nyu.edu> and enter the employee NYU Net ID and Password.
- Click the WORK tab.
- Under the Administrative Systems heading, click LOGIN, which opens the Tuition Remission System Sign-On page.
- Enter the Employee's NYU Net ID and Password
- Click TUITION REMISSION SYSTEM
- 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/hr/benefits/>. **SCPS non-credit courses require a paper enrollment form.**

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

## **XII. Prorated Tuition Remission**

If the dependent child's eligibility for benefits under the Tuition Remission Plan ceases because of the employee's separation, the dependent child must arrange with the Bursar's Office to pay prorated tuition for the remainder of the semester in which eligibility ends.

## **XIII. Partial Refunds When Eligibility is Met**

If the dependent child has paid tuition for any term in which the waiting period is met, a partial refund, prorated in accordance with the number of weeks remaining in the term is available. There is no refund for the waiting period. The dependent child who meets these criteria should contact the Refund Section of the Bursar's Office with a tuition receipt.

## **XIV. Right to Change or Amend the Plan**

NYU reserves the right to discontinue or change the NYU Tuition Remission Benefit Plan for Dependent Children's Graduate Study at any time. Nothing in this Plan Document should be interpreted as implying a contract of employment. Receiving a benefit from the NYU 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 the NYU Benefits Office by email at [benefits@nyu.edu](mailto:benefits@nyu.edu), or by phone at 212-998-1270 between the hours of 9 a.m. and 5 p.m. Eastern time, or you may write to the NYU Benefits Office, 7 East 12th Street, 2nd Floor, New York, NY 10003.