



**NYU Tuition Remission Benefit Plan  
For Dependent Children  
Undergraduate Degree Programs  
Codes 100, 102, 103, 104, 106, 107**

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*The issue date of this Plan document is July, 2009.*

**NYU Tuition Remission Benefit Plan  
For Dependent Children  
Undergraduate Degree Programs  
Codes 100, 102, 103, 104, 106, 107**

**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).
- Eligible dependent children of regular employees in the following classifications: Office and Clerical (object code 106), Laboratory and Technical (object code 104), Service and Maintenance Staff (object codes 107).

**II. Definition of Eligible Dependent**

A 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 biological dependent child: birth certificate showing name of parent and child and date of birth of child.
- For stepchild: birth certificate of child showing name of parent and child and date of birth, and marriage certificate for employee and parent.
- For adopted child: legal adoption papers.
- For child of your domestic partner: (1) The NYU Statement of Domestic Partnership, registering your domestic partner, must be on file with the Benefits Office. (2) You must submit the NYU Domestic Partner Declaration of Federal Tax Status, and (3) 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 after the employee completes three (3) years of continuous, regular, full-time NYU employment in an

eligible job category. (Note: Employees in Code 100, 102 and 103 may waive this waiting period. However, the benefit may be taxable.)

- 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 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: Dependent children of part-time and temporary employees or visiting professors **are not eligible** for Tuition Remission.

## V. The Tuition Remission Benefit

### A. Undergraduate Degree Programs

Eligible dependent children may receive one Associate’s Degree and one Bachelor’s Degree under the NYU Tuition Remission Benefit Plan for Dependent Children.

100% of tuition is waived for undergraduate degree programs, including those offered abroad as part of an NYU degree program, provided the course of study qualifies for tuition remission.

### B. Winter Intersession

Eligible dependent children who are enrolled in an undergraduate degree program at NYU that grants credit for winter intersession courses, offered during January, may apply for tuition remission.

Eligible dependent children of NYU employees who are matriculated at another institution may apply for tuition remission for winter intersession courses, provided the course can be counted toward an undergraduate degree at the other institution.

### C. Summer Study

Eligible dependent children who are enrolled in an undergraduate degree program at NYU, as well as eligible dependent children matriculated at another institution, may apply for tuition remission for undergraduate programs in the NYU summer session, provided the course work can be counted toward an undergraduate degree at NYU or another accredited college or university.

## VI. Credits Allowed

All credits in the degree program, up to and including a full-time course load, may be covered by this tuition benefit plan. 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 receive only one (1) Associate's and one (1) Bachelor's degree through the NYU Undergraduate Tuition Remission Benefit Plan for Dependent Children. Unless otherwise specified, students must complete the curriculum for the Associate's degree and Bachelor's degree programs in sequence.

### **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 except for the School of Nursing. The AAS in Dental Hygiene and BS in Dental Health Education are covered under the NYU Dependent Child Undergraduate Tuition Remission Benefit Plan.
- Tuition Remission is not available under this plan for non-degree courses, certificate programs or diploma programs.
- Brooklyn Polytechnic University

### **Charges Other than Tuition**

- The NYU Dependent Child Undergraduate 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.

## **VIII. When Matriculation is Pending**

Eligible dependent children 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: Pre-requisite coursework that will not result in an undergraduate degree, but is taken in order to matriculate in a graduate degree program is not covered under Special Student Status.

## **IX. Tax Implications**

In general, employees may not have to pay income tax on tuition remission benefits for undergraduate degree programs at NYU for their dependent children. However, current regulations do not allow for the tax exemption of payments on behalf of dependent children of domestic partners. In addition, if an employee in Code 100, 102 or 103 waives the three year waiting period, the benefit may be taxable if the employee's prior year W-2 earnings from NYU meet the IRS definition of highly compensated. The plan is reviewed each year to determine if the benefits for those who waive the three year waiting period are taxable.

## **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 Leave 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 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 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 who is laid off 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 employee who is laid off has completed ten 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. Eligible dependent children who are under college age at the time layoff will be eligible for undergraduate tuition remission once they reach college age (subject to the same academic regulations as any other student).

### **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, their dependent children's eligibility for tuition remission benefits for

undergraduate degree programs remains the same as available to current active employees.

- If the employee meets the Disability Retirement Eligibility Rule at the time of separation from NYU, their dependent children's eligibility for tuition remission benefits for undergraduate degree programs remains the same as available to current active employees.

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**

Continuation of eligibility for tuition remission benefits depends upon the length of the employee's continuous full-time NYU employment before they became totally disabled.

- If the employee has completed less than five (5) years of continuous, full-time NYU employment, their dependent children may complete the undergraduate degree program in which they were enrolled at the time of total disability.
- If the employee has completed more than five (5) years of continuous, full-time NYU employment, their dependent children may complete the undergraduate degree program in which they were enrolled at the time of total disability. Eligible dependent children who are under college age at the time of total disability will be eligible for undergraduate tuition remission benefits when they reach college age. The benefit remains the same as available to current active employees.

#### **F. Death**

If an NYU employee dies, whether or not tuition remission benefits continue for surviving dependent children depends upon the employee's length of service with the University.

- If the employee dies before completing five (5) years of continuous, full-time NYU employment, and before meeting the conditions for Retirement Eligibility, eligible dependent children may complete the degree program in which they were enrolled and matriculated at the time of death.
- If the employee dies and has completed five (5) or more years of continuous, full-time NYU employment, eligible dependent children may complete the degree program in which they were enrolled and matriculated at the time of death. Eligible dependent children who are under college age at the time death will be eligible for undergraduate tuition remission benefits when they reach college age. The benefit remains the same as available to current active employees.

### **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 onto 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, along with the required document(s) listed below, should be mailed to the address shown on the application.

## **XII. Prorated Tuition Remission**

If the employee's eligibility for benefits under the Tuition Remission Plan ceases because of the employee's separation, the employee 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 waiting period eligibility is met**

If the employee has paid tuition for any term in which the waiting period for tuition remission eligibility is met, the employee can receive a prorated refund in accordance with the number of weeks remaining in the term (there is no refund for the waiting period). An employee or 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**

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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.