



## **Employee Tuition Remission Policy**

**Effective Date: September 1, 2017**

### **Policy Statement**

The university recognizes the importance of investing in Tuition Remission and Tuition Reimbursement for its employees, and in applicable cases, their dependents. The policy, and its related programs, pertain to full time and part time employees who are interested in furthering their education and professional skills. The policy, and its supporting programs, are designed to be fair and equitable to both the university and the employee. Any programs which are included as part of this policy are superseded by agreements within individual employee bargaining units.

*1. Guiding Principle:*

This policy pertains to full-time and part-time employees who choose to advance their education and professional skills by enrolling in for-credit undergraduate and graduate programs offered by the university. The employee must be admitted in an undergraduate or graduate degree program as a matriculated student, or be admitted to a university credit-bearing certificate program.

*2. General Consideration:*

The Tuition and Fee Remission Plan described in this Policy is subject to the availability of funds as determined by the President of the university. While NJIT expects to continue the Tuition and Fee Remission Program as a benefit for employees, it reserves the right, subject to contractual obligations or other limitations, to modify or discontinue the Plan should it become necessary or advisable.

### **Applicability of Tuition Remission and Tuition Reimbursement:**

- 1. Employee Tuition Remission-** Defines the Tuition Remission Program for employees enrolled in undergraduate and graduate degree programs at NJIT.
- 2. Employee Dependent Tuition Remission-** Defines the Tuition Remission Program for dependents of NJIT employees.
- 3. Employee Tuition Reimbursement-** Defines the Tuition Reimbursement Program for employees enrolled in undergraduate and graduate degree programs outside of NJIT which directly relate to the employee's job but are not available at NJIT.



## **1) Employee Tuition and Fees Remission for NJIT Degrees**

### **A. Overview**

This policy pertains to full-time and part-time employees who choose to advance their education and professional skills by enrolling in for-credit undergraduate and graduate programs offered by the university. The employee must be admitted in an undergraduate or graduate degree program as a matriculated student, or be admitted to a university credit-bearing certificate program.

#### *General Consideration:*

The Tuition and Fee Remission Plan described in this Policy is subject to the availability of funds as determined by the President of the university. While NJIT expects to continue the Tuition and Fee Remission Program as a benefit for employees, it reserves the right, subject to contractual obligations or other limitations, to modify or discontinue the Plan should it become necessary or advisable.

### **B. Eligibility**

Tuition and Fee Remission is available to full-time and part-time employees who work a minimum of 20 hours per week. Adjunct faculty, temporary workers, consultants, leased or contracted individuals and other employees who work fewer than 20 hours per week, are not eligible for Tuition and Fee Remission benefits. Neither the employee's spouse, domestic partner nor civil union partner is eligible to receive Tuition and Fee Remission benefits.

Eligibility begins 1 year following the start date of employment, unless an employee's collective bargaining unit calls for a different period, and continues while the employee is actively employed when course(s) are completed. If employment with NJIT or NJII is terminated, whether voluntarily or involuntarily, tuition and fee remission will continue to the completion of the academic term.

Approved programs, including undergraduate degree, graduate degree, and credit-bearing certificate programs, must provide an employee with the skills and competencies that can be applied to a specific career development program. Approved programs must be related to an employee's career and support the goals and objectives of the university. This determination shall be made by the area Vice President with the consultation and approval of the Vice President for Human Resources.

Tuition and Fee Remission does not excuse the employee from work. Employees are expected to schedule classes that do not conflict with regular working hours. If a course is only available during work hours, the employee's supervisor will decide whether or not to release him or her from work to attend the class based on the work requirements of the department, charging leave banks where appropriate and in accordance with the employee's individual bargaining unit.

- An eligible employee must meet the administrative and academic requirements and follow all admissions and registration procedures. The employee must maintain satisfactory academic progress in order to maintain eligibility.
- If the employee receives grades of “D” (deficient), “F” (failed), or fails to convert a grade of “I” (incomplete) to a grade of “C” or better within one (1) semester, the employee shall be responsible for the costs of taking the course and must reimburse NJIT for the cost of tuition and fees, if applicable, for course.
- If an employee withdraws from an NJIT course after the 100% refund date deadline as referenced in the academic calendar, the employee must reimburse the university for those courses.
- Eligible full time employees may enroll in two (2) courses per Fall semester, Spring semester, or Summer Session, up to a maximum of six (6) credit bearing courses during the year. This includes thesis supervision/dissertation.
- Eligible part-time employees may enroll in one (1) course per Fall semester, Spring semester, or Summer Session, up to a maximum of three (3) courses during theyear.
- Winter Session courses are not included in this program.
- The plan will not pay for any course more than once, pay for courses taken during previous semesters, or pay for courses which are audited and do not receive a grade.
- The abovementioned course load limitations pertain to programs at NJIT or other cross-registered Colleges/Universities where applicable.

### **C. Application of the Policy**

Prior to the granting of Tuition and Fee Remission benefits, the employee must complete the required Tuition and Fee Remission Form as early as (30) days prior to the start of the semester, but no later than (14) days after the start of the semester. Any penalties associated with late submission of forms are the responsibility of the employee. The dual purpose of this form is to apply for Tuition and Fee Remission and to authorize NJIT to deduct from the employee’s salary any amount that may become due as a result of any of the following pertaining to a course:

- Withdrawal
- Receiving a grade of less than a C
- Receiving an Incomplete

In these cases, the cost of tuition and/or mandatory fees for the course(s) must be repaid by the employee to the university at the per credit rate, no later than (30) days after grades are posted online. If payment arrangements are not made, the university reserves the right to commence automatic payroll deductions from the employee’s salary, not to exceed ten percent (10%) of the employee’s bi-weekly salary, until the full amount due is paid.

The cost of other fees, textbooks, laboratory breakage, travel (where applicable), housing, meals and other incidental expenditures are the responsibility of the employee. Professional seminars, continuing education, conferences, workshops, licenses, licensed examinations, entrance exams, non-credit-bearing certificate programs and non-academic courses are not part of this program.

Tuition and required fees for courses taken at Rutgers-Newark or Essex County College during the Fall or Spring semesters are eligible for Tuition Remission if the employee cross-registers for a mandatory course that is not offered at NJIT.



IRS Taxable Income:

The Tuition and Fee Remission benefit may be considered taxable income in accordance with the Internal Revenue Service (IRS) regulations. NJIT will determine whether or not the benefits received from the Tuition Remission Plan are subject to withholding as compensation, based on the provisions of the Internal Revenue Code. The sections of the tax code that govern whether or not NJIT must withhold tax on a reimbursement are subject to change.

The employee, if pursuing an undergraduate degree, must complete the Free Application for Federal Student Aid (FAFSA) each year, and is required to accept and use all grant based awards prior to the use of the Tuition Remission benefit.

Payments will be posted according to the order defined in this document and will post to the charges according to the NJIT Application of Payment Policy. At no time will an employee be issued a refund when tuition remission has been used, except in the case in which an employee has paid with loans, or personal means, such as cash, check or credit cards in advance of Tuition and Fee Remission.

Appendix A: Tuition and Fee Remission Benefits by Union Table

<b><u>Employee</u></b>	<b><u>AFSCME</u></b>	<b><u>OPEIU</u></b>	<b><u>PSA</u></b>	<b><u>Non-Aligned</u></b>	<b><u>SOA/LOA</u></b>	<b><u>UCAN</u></b>	<b><u>FOP</u></b>	<b><u>NJII</u></b>
Tuition Covered	100%	100%	100%	100%	100%	100%	100%	100%
Fees Covered*	100%	100%	100%	100%	100%	100%	100%	100%
Course Limit (per calendar year)	6	6	6	6	6	6	6	6

\*Fees covered include - University Fee, Activities Fee Undergraduate, Graduate Student Association Fee and Summer University Fee.



## **2) Employee Tuition and Fee Reimbursement for Non-NJIT Degrees Only**

### **A. Overview**

This policy pertains to full-time and part-time employees who choose to advance their education and professional skills by enrolling in for-credit undergraduate, graduate, and doctoral programs offered by a university other than NJIT, if NJIT does not have the required program the employee needs to advance his or her career. The employee must be admitted to an undergraduate or graduate degree program as a matriculated student, or be admitted to a university credit-bearing certificate program.

#### *General Consideration:*

The Tuition Reimbursement Plan described in this Policy is subject to the availability of funds as determined by the President of the university. While NJIT expects to continue the Tuition Reimbursement Program as a benefit for employees, it reserves the right, subject to contractual obligations or other limitations, to modify or discontinue the Plan should it become necessary or advisable.

### **B. Eligibility**

Tuition and fee Reimbursement is available to full-time and part-time NJIT and NJII employees who are enrolled in a degree program at another accredited college or university. Neither the employee's spouse, domestic partner nor civil union partner is eligible to receive Tuition Reimbursement benefits.

Eligibility begins following 1 year of employment, unless an employee's collective bargaining unit calls for a different period, and continues while the employee is actively employed when course(s) are completed. If employment is terminated, whether voluntarily or involuntarily, reimbursement will be paid for courses successfully completed before the last day worked. Employees who leave the employ of the university before completing the course will not be reimbursed by the university.

Approved programs, including undergraduate degree, graduate degree, and credit-bearing certificate programs, must provide an employee with the skills and competencies that can be applied to a specific career development program. Approved programs must be related to an employee's career and support the goals and objectives of the university. This determination shall be made by the area Vice President with the consultation and approval of the Vice President for Human Resources.

Tuition Reimbursement approval does not excuse the employee from work. Employees are expected to schedule classes that do not conflict with regular working hours.

Eligible full time employees may enroll in two (2) courses per Fall semester, Spring semester, or Summer Session, up to a maximum of six (6) credit bearing courses during the year. This includes thesis supervision/dissertation. Winter Session courses are not included in this program.

Eligible part-time employees may enroll in one (1) course per Fall semester, Spring semester or Summer Session, up to a maximum of three (3) credit bearing courses during the year. Winter Session courses are not included in this program.

The employee must maintain satisfactory academic progress in order to receive Tuition Reimbursement. If an employee withdraws from a course, or in a Pass/Fail course the course is failed, or if the employee receives grades of, "D" (deficient), "F" (failed), or failing to convert a grade of "I" (incomplete) to a grade of "C" or better within one (1) semester the employee will not be reimbursed for the cost of tuition and fees for the course(s).

### **C. Application of the Policy**

Prior to the granting of Tuition Reimbursement benefits, the employee must complete the required Tuition Reimbursement Form and submit a transcript of their final grades to the Human Resources Office within 30 days of completion of the course(s). Any penalties associated with late submission of forms and any other documents are the responsibility of the employee.

Tuition Reimbursement will be granted following proof of successful course completion with a grade of "C" or higher, or in a Pass/Fail course, the course is passed. Employees must submit a proof of payment statement, reflecting the method of payment including cash, credit card, check or any use of a financial instrument requiring repayment by the debtor in order to be reimbursed. The reimbursement amount will be up to the rate of undergraduate or graduate NJIT per-credit tuition, university fee, UG student activity fee, or the graduate association fee as applicable.

The plan will not pay for any course more than once, and it will not duplicate other educational assistance the employee may be receiving, such as scholarships, veteran's educational benefits or other financial aid. Tuition Reimbursement will not be granted if the employee chooses to audit a course and therefore does not receive a grade.

Professional seminars, continuing education, conferences, workshops, licenses, licensed examinations, entrance exams, non-credit-bearing certificate programs and non-academic courses are not part of this program.

Many online accredited colleges and universities operate on a lesson or unit basis rather than by semesters. The employee must provide a statement from the college or university showing the total number of lessons or units in the course, the total cost for the course (less non-required fees and cost for books and other equipment), and the amount of tuition and required fees paid, if applicable, and submit the final grade upon completion of the course. The Tuition Reimbursement benefit may be considered taxable income in accordance with the Internal Revenue Service (IRS) regulations. NJIT will determine whether or not the benefits received from the Tuition Reimbursement Plan are subject to withholding as compensation, based on the provisions of the Internal Revenue Code. The sections of the tax code that govern whether or not NJIT must withhold tax on a reimbursement are subject to change.





### **3) NJIT Employee Dependent Tuition Remission Program**

#### **A. Overview**

This policy pertains to the dependent children of full-time faculty and staff of the university [hereinafter referred to as “Dependents”] who choose to advance their education by enrolling in for-credit undergraduate programs offered by the university. Dependents must register for a full-time, matriculating, undergraduate program at NJIT for the child’s first baccalaureate degree. The Plan does not cover graduate degrees.

#### *General Consideration:*

The Tuition Remission Plan described in this Policy are subject to the availability of funds as determined by the President of the university. While NJIT expects to continue the Employee Dependent Tuition Remission Program as a benefit for employees, it reserves the right, subject to contractual obligations or other limitations, to modify or discontinue the Plan should it become necessary or advisable.

#### **B. Eligibility**

Tuition Remission is available to the dependent children of NJIT full-time permanent employees who work a minimum of 20 hours per week. NJIT dependent children are not eligible for this program.

The parent of the Dependent must be employed on a full-time permanent basis as of the first day of the course. To remain eligible, the Dependent’s parent must maintain full-time employment with the university. If the parent separates from NJIT after the child begins a semester, whether voluntary or involuntarily, or due to death or disability, eligibility will continue during the semester, but end upon completion of the semester.

A Dependent shall be defined as a child who is dependent upon the employee for support as defined by the Internal Revenue Service, and claimed as a dependent on the employee’s federal income tax return. The university reserves the right to request a copy of the parent or legal guardian’s federal income tax return.

The Dependent must be the biological child, adopted child, stepchild, or ward of the employee and must be the employee’s dependent (documentation is required, such as birth certificate for biological children, marriage and birth certificate for step children, or a letter from the state for foster children).

The Dependent must be less than 23 years old at the time of enrollment. Married children are not classified as dependents, and are not eligible for tuition remission benefits.

Dependents must meet the university’s academic admissions requirements and follow registration procedures.

Dependents must be registered for no fewer than 12 credits, but no more than 19 credits per semester. Dependents may register as part-time only during the last semester of his or her senior year.

Dependents must maintain satisfactory academic progress in order to maintain eligibility. If the Dependent receives grades of, "D" (deficient), "F" (failed), or fails to convert a grade of "I" (incomplete) to a grade of "C" or better within one (1) semester, the employee shall be responsible for reimbursing NJIT for the cost of tuition and covered fees, if applicable, for courses.

In no case will tuition remission be granted beyond 10 academic semesters for a 4-year program or beyond 12 academic semesters for a 5-year program. Winter and summer courses are permitted outside of the academic semesters.

Tuition remission benefits for Dependents are not available for programs at other universities which are not part of an NJIT cross-registration program.

Tuition Remission will not be granted if the Dependent chooses to audit a course and therefore does not receive a grade. Tuition Remission does not cover the cost of tuition and/or fees for courses that the Dependent elects or is required to repeat.

### **C. Application of the Policy**

Prior to the granting of Tuition Remission benefits, the employee must complete the required Tuition Remission Form as early as (30) days prior to the start of the semester, but no later than (14) days after the start of the semester. Any penalties associated with late submission of forms are the responsibility of the employee. The dual purpose of this form is to apply for Tuition Remission and to authorize NJIT to deduct from the employee's salary any amount that may become due as a result of any of the following pertaining to a course:

- Withdrawal
- Receiving a grade of less than a C
- Receiving an incomplete

In these cases, the cost of tuition and/or mandatory fees for the course(s) must be repaid by the employee to the university at the per credit rate, no later than (30) days after grades are posted online. If payment arrangements are not made, the university reserves the right to commence automatic payroll deductions from the employee's salary, not to exceed ten percent (10%) of the employee's bi-weekly salary, until the full amount due is paid.

The cost of other fees, textbooks, laboratory breakage, travel (where applicable), housing, meals and other incidental expenditures are the responsibility of the student.

#### IRS Taxable Income:

The Tuition Remission benefit may be considered taxable income in accordance with the Internal Revenue Service (IRS) regulations. NJIT will determine whether or not the benefits received from the Tuition Remission Plan are subject to withholding as compensation, based on the provisions of the Internal Revenue Code. The sections of the tax code that govern whether or not NJIT must withhold tax on a reimbursement are subject to change.

#### Posting Payments to the Student Account:

Payments to the student account will be posted according to the order defined in the [NJIT Application of Payment Policy](#), as summarized below.



Dependents are required to accept and use all state and federal grant based awards prior to the use of the Tuition Remission benefit. In cases where students receive state (ie: NJTAG) and federal (ie: Pell) funded grants and scholarships, those funds will always be applied first to tuition and then to mandatory university fees\* as determined by the conditions of the grant or scholarship.

In cases where Dependents receive individual (non- state and/or non-federal) grants or scholarships in addition to government funds, whether from NJIT or another source, if no designation is pre-determined, those benefits will be applied first to tuition, then to mandatory university fees. Only after these additional sources of funding are exhausted will Tuition Remission benefits be applied to the student bill.

In cases where grants or scholarships do not indicate a specific designation for application of funds, and the Dependent wants to apply them to housing and/or meals, only the balance remaining after required tuition and university fees are covered will be applied to housing and meals.

In cases where grants or scholarships specify application of funds toward meals and housing, those funds will not be used for tuition and mandatory university fees.

Each Dependent's bill is reviewed individually and in cases where awarded scholarships and grants cover 100% of tuition, Tuition Remission will not be applied to the Dependent's bill. At no time will a student be issued a refund when tuition remission has been used, except in the case where an employee dependent has paid with loans, or personal means, such as cash, check or credit cards in advance of Tuition Remission.

See Appendix A for sample application of funds to the student bill.

Employee Dependent Covered Tuition and Fees, Per University Bargaining Unit:

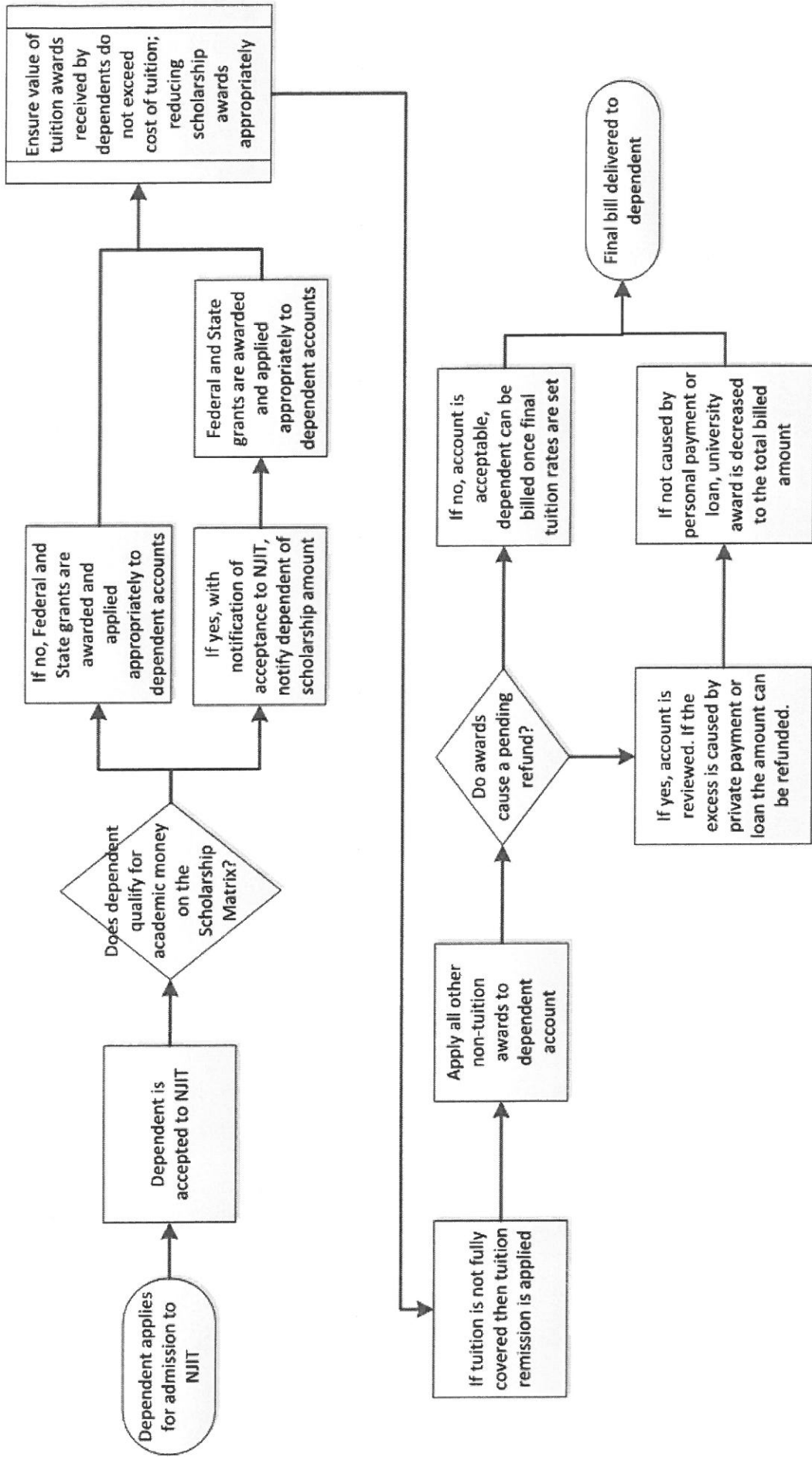
The Dependent charges for tuition, university fee, and student activity fee are eligible to be considered for the NJIT Tuition Remission program, per the table below. All other fees, assessments, room, and meal charges are the responsibility of the student.

<b><u>Dependent</u></b>	<b><u>AFSCME</u></b>	<b><u>OPEIU</u></b>	<b><u>PSA</u></b>	<b><u>Non-Aligned</u></b>	<b><u>SOA/LOA</u></b>	<b><u>UCAN</u></b>	<b><u>FOP</u></b>
Covered Tuition	100%	100%	100%	100%	100%	100%	100%
Covered Fees**	100%	100%	0%	0%	0%	0%	0%

\* This refers to fees not covered by the Employee Tuition Remission Policy.

\*\* Fees covered include - University Fee, Activities Fee Undergraduate and Summer University Fee.

**Appendix A**



**EFFECTIVE DATE OF POLICY**

This policy takes effect upon adoption, and supersedes and revokes any former reasonable accommodation policies and procedures.

**REVIEW:**

Holly C Stern 9/5/17  
Date  
Holly C. Stern, Esq.  
General Counsel  
Vice President for Legal Affairs

**APPROVAL:**

Joel S. Bloom 9/1/17  
Date  
Joel S. Bloom  
President

Fadi P. Deek 9/6/17  
Date  
Fadi P. Deek  
Provost & Senior Executive Vice President

Edward J. Bishof, Sr. 9/7/17  
Date  
Edward J. Bishof, Sr.  
Senior Vice President for Finance &  
Chief Financial Officer

Andrew P. Christ 9/7/17  
Date  
Andrew P. Christ  
Vice President for Real Estate  
Development & Capital Operations

Kay Turner, Esq., SPHR 9/7/17  
Date  
Kay Turner, Esq., SPHR  
Vice President for Human Resources

Donald H. Sebastian 9/7/17  
Date  
Donald H. Sebastian  
Senior Vice President for Technology &  
Business Development  
President & CEO of NJII

Kenneth Alexo, Jr. 9/5/17  
Date  
Kenneth Alexo, Jr.  
Vice President Development & Alumni Relations