
**Policy
Name:**

Tuition Remission Benefits Policy for Mercy University Employees

I. Policy Statement

Mercy University provides a competitive education to students and extends that formal education opportunity to employees, and their spouses/domestic partners and dependents, at a reduced tuition rate through this Tuition Remission Benefits Policy for Mercy University Employees. Outlined below is a summary of the benefits provided to employees who have completed their 90-day introductory period (except for adjunct faculty covered by the CBA with the SEIU and part-time coaches). The benefits apply to Mercy University tuition charges only; all fees including (but not limited to) registration, books, labs and housing must be paid by the employee. This Policy applies only to courses taken at Mercy.

While this Policy is the general outline of the Mercy University Policy regarding tuition benefits for employees, **the following exclusions apply:**

- Union employees should refer to the UAW Local 2110 Collective Bargaining Agreement (CBA) or the SEIU Collective Bargaining Agreement for additional information on this benefit. If any provisions in this Policy or the CBA conflict, the CBA shall take precedence for union employees.
- This benefit does not apply to student workers who are primarily students and work on-campus to support their education.
- This benefit does not apply to tutors or other similarly situated employees.
- This Policy applies only to credit-bearing courses at Mercy University. In no case shall tuition remission be provided to any employee taking courses in Mercy's non-credit bearing program(s).
- Tuition remission shall not be granted for any of the graduate programs or courses in the School of Health and Natural Sciences and the School of Nursing, except where there is enrollment availability and subject to the provisions set forth in Section VI.D below.

II. Eligibility

- D. Dependents, who are eligible as set forth in Section IV. of this Policy, are defined as children born to an employee, legally adopted by an employee, or for whom legal guardianship can be documented.

III. Employee Benefits

A. Undergraduate Programs

1. Full-time employees, with the approval of their supervisor, may enroll in up to eighteen (18) undergraduate credits per academic year (September 1-August 31) at 100% remission. No more than six (6) credits may be used in one academic term (semester). Filing of a FAFSA application is required.

1. Part-time employees (including part-time coaches), with the approval of their supervisor, may enroll in up to twelve (12) undergraduate credits per academic year (September 1-

no greater than the adjunct's total academic year course load credits. Credits cannot be carried over to another academic year.

- ³ Under I.R.C. § 127(a), graduate level tuition provided by an educational institution to its employees is excludable in an amount of up to \$5,250 per calendar year. Any tuition remission in excess of this amount is a taxable fringe benefit for income tax purposes unless the courses are certified as job related by the Office of Human Resources, in consultation with the appropriate manager (including Dean or Academic Program Head for faculty).

C. Auditing of Courses

The full fee to audit a course is covered under the Tuition Remission benefits for all employees (including adjunct faculty members) with approval from the employees' supervisor or Academic Program Head, and under the same credit parameters as set forth in Sections III. A. and B. above.

D. Credits Beyond Maximum Allowed

Any employee who wishes to take more than the maximum allowed credits for the year for undergraduate or graduate courses must pay the balance for the remaining credits. With the permission of an employee's supervisor or Academic Program Head and pre-approval from Human Resources, however, nine (9) credits may be submitted for remission in the final term of an employee's program so they may complete their degree.

IV. Spouse/Domestic Partner and Dependent Benefits

A.

six (26) years of age will be eligible for 50% remission. Proof of relationship is required.

- ³ All graduate tuition remission for a spouse/domestic partner/dependent is a taxable fringe benefit to the employee from the first dollar.

C. Adjunct Faculty

Adjunct faculty members, after ten (10) years of service, may have one of their spouse/domestic partner or their child, enroll in undergraduate or graduate courses at fifty percent (50%) remission. Proof of relationship is required, and for undergraduate courses filing of FAFSA and TAP applications is required. Courses may only be taken by the spouse/domestic partner or child during the academic year in which the adjunct (employee) is assigned a course load. No more than six (6) credits may be used in one academic term (semester, quarter, and trimester). Remission credit shall be no greater than the adjunct's total academic year course load credits. Credits cannot be carried over to another academic year.

Note: Spouse/domestic partners and/or dependents of part-time employees (excluding adjunct faculty covered by the CBA with the SEIU) are not eligible for tuition remission for undergraduate or graduate programs.

V. Employee Resignation, Termination, Death or Disability

A. Resignation or Termination

In the event that an employee resigns or is terminated from their position at the University while receiving tuition remission benefits, the employee will be responsible for reimbursing the University for tuition on a prorated schedule for that semester in which they resign or are terminated. The same applies to the spouse/domestic partner or dependents of any employees who resign or are terminated.

B. Death or Disability

In the event an employee dies or becomes disabled, and the spouse/domestic partner or dependent is already enrolled and receiving tuition remission benefits, those benefits will continue until the completion of their degree requirements provided their enrollment is continuous.

B. Attendance Policy During Work Hours

Courses should not be attended during scheduled work hours and shall not interfere with an employee's job responsibilities. Should class attendance require an alteration of work hours, such arrangements are not assured and requests for schedule changes must be approved by the supervisor and noted on the application form. All hours are to be made up in the same week they are taken.

C. Withdrawals

Employees who obtain remission benefits under this Policy must abide by the University's withdrawal policy, including timeline for withdrawal from courses, as set forth in the Undergraduate and Graduate Catalogs and Bulletins. Failure to abide by this provision could lead to disqualification from future eligibility for remission benefits under this Policy, except in extenuating circumstances, as to be determined by the Office of Human Resources.

D. Course Acceptance and Discontinuation of University

The University reserves the right to determine the non-employee threshold enrollment for each class. Employee's dependents will not be included in this threshold. Tuition Remission is offered at the discretion of Mercy University, which has the right to modify or discontinue it at any time without notice. Application and approval for one term does not infer approval for subsequent terms. Tuition remission credit will not be applied retroactively. Participation in the program will not necessarily or automatically make employee candidates eligible for promotions or salary changes; nor will approval for participation imply consideration

do not specify that awards must be paid towards tuition, are not used to offset tuition remission and may be used towards other University fees, such as food, housing and books.

3. Other Financial Aid Awards

State and Federal financial aid awards other than TAP and Pell grants may be used to offset University tuition remission benefits pending the stipulations and mandated requirements of said awards.