Awarding of Financial Aid - Tuition Remission Benefit for Employee/Dependents/Spouses

Purpose
To define the parameters for the tuition remission benefit for employees, their dependents and spouses.

Scope
This policy applies to the awarding of the tuition remission benefit to employees, their dependents, and spouses.

Effective Date
Fall 2013 – enroll date for students

Definitions
TRAD: traditional undergraduate student
EXPS: express ed student
CONC: concurrent student
APP: adult & professional programs student
GRAD: graduate student
DOC: doctoral student
PROF: professional student (CPD)

Guidelines

ELIGIBILITY
- Employee service requirements (Faculty & Staff)
  - Employees must be employed at full time status (.75 FTE or more).
- Employee / Spouse / Dependent can utilize the tuition remission benefit for one degree only. Employee/Spouse is permitted to take additional courses after the degree is earned but no additional degrees will be awarded.
- Tuition Remission Benefit Chart:

<table>
<thead>
<tr>
<th></th>
<th>Employee Waiting Period</th>
<th>TRAD</th>
<th>EXPS/CONC</th>
<th>APP</th>
<th>Grad (not DOC)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty</td>
<td>None</td>
<td>100</td>
<td>0</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>Staff</td>
<td>None</td>
<td>100</td>
<td>0</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>Spouse</td>
<td>None</td>
<td>100</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Faculty/Exempt Dependent</td>
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<td>100</td>
<td>100</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Non Exempt Dependent</td>
<td>None</td>
<td>25/50/75/100</td>
<td>25/50/75/100</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
OTHER NOTES

- The tuition remission benefit is to be awarded after any other (institutional) tuition specific financial aid that a student may receive. In other words, if a student receives an academic award, the tuition remission benefit would fill in the remaining tuition amount to reach 100%.
- The benefit covers tuition only, not books or fees.
- LIMITS / REQUIREMENTS for GAPP (Graduate, Adult & Professional Programs)
  - Recipient must be accepted into the program.
  - Applications for the benefit are submitted to the HR office.
  - APP - There is no limit on the number of students that can be enrolled in any program. Each program will be responsible for NOT allowing an employee to take the place of a paying student in any one given course.
  - GRAD – Only one employee can enroll in any program at any given time. Employees must complete the Grad tuition remission application and submit it to HR making the request as to which semester is the requested begin date. Begin dates will be determined by first-come, first-served but in connection with admission into the prospective program.
  - Tuition remission is available only if the class has already met the minimum requirements for registration and has not exceeded the maximum enrollment.
- LIMITS / REQUIREMENTS for TRAD (Traditional)
  - Recipient must be accepted into the University.
  - The dependent student must be age 24 or less (the semester in which the dependent turns 25 is the final semester covered by the benefit).
  - First-time freshmen students are eligible to receive this benefit upon admission to NNU with no Grade Point Average (GPA) requirements. After completing one semester of coursework at NNU, students must have a minimum cumulative grade point average (GPA) of 1.75, if classified as a freshman and a minimum cumulative GPA of 2.0 for sophomores or above in order to retain the benefit.
  - The benefit is limited to six years in the traditional undergraduate program.
- FAFSA – required for TRAD and APP
- A Tuition Remission Form must be completed each year for spouses and dependents / each semester for employees.

TAX LIABILITY is determined on a calendar yearly basis

- DEPENDENTS: This benefit is available to students not claimed as a dependent on the employee’s tax form for the calendar year; however, the employee may be taxed on the benefit provided.
  - Married children not filing jointly may be claimed as a dependent.
  - Dependency is defined by whether or not an employee claims a student as a dependent on their tax form.
  - If a dependent student turns age 24 before the end of the calendar year, the benefit provided for the entire calendar year is taxable.
- EMPLOYEES: A portion of this benefit may be taxable. Contact the payroll office for information regarding current federal regulations.

Exceptions

Any request outside the parameters set in the guidelines will need to be reviewed by the FAAC in consultation with the HR Director on a case-by-case basis.

Frequently Asked Questions
- Can an employee choose to use part of the benefit? YES
• How will they know it’s taxable? *The Payroll Office will communicate taxability.*
• Does it matter if a student is part time? – *NO, still falls within the education guideline*