

MONMOUTH UNIVERSITY

POLICIES AND PROCEDURES

Policy Name: Tuition Remission and Student Housing

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Associate VP for Human Resources

Approved by: President & Direct Reports

Applies to: Administrative Employees;
Non-Union Staff;
Adjunct Faculty

I. PURPOSE:

1. To enable Monmouth University employees the opportunity to pursue higher education at Monmouth University, at reduced tuition rates, for themselves, their spouse or civil union partner, and/or eligible dependent child(ren).

II. POLICY:

1. Eligible full-time employees, their spouse, civil union partner, and dependent children (a dependent child is a natural born, adopted or stepchild who is an IRS dependent, as defined in the Internal Revenue Code Section 152, in each year in which they receive the tuition remission benefit) shall be afforded **free tuition in undergraduate programs in any course of study and select master's level programs** (other than those identified in Section II.2, and II.3, below) at the University provided space is available, they meet the normal University requirements for admission to a degree course of study, and they meet the employment eligibility requirement. Please note that the University does not currently enforce the "space available basis" on undergraduate courses, but the University reserves the right to do so.
 - a. Tuition Remission for an undergraduate degree for an employee's eligible dependent is limited to a total of six (6) academic years (12 semesters in addition to participating in summer session and/or winter session courses during or after 12 semesters).
 - b. Eligible dependents of employees hired prior to July 1, 2019 are grandfathered from complying with the limit of a total of six (6) academic years (12 semesters in addition to participating in summer session and/or winter session courses during or after 12 semesters) for an undergraduate degree.

2. Eligible full-time employees, their spouse, civil union partner, and dependent children (a dependent child is a natural born, adopted or stepchild who is an IRS dependent, as defined in the Internal Revenue Code Section 152, in each year in which they receive the tuition remission benefit) shall be afforded **a discount of 50% tuition in doctorate programs identified in this section**, provided space is available, they meet the normal University requirements for admission to a degree course of study, and they meet the employment eligibility requirement. The following degree programs that require a 50% tuition co-payment (which will be strictly enforced) and are offered on an available space basis include, but are not limited to, Doctor of Nursing Practice (DNP), Doctor of Social Work and Doctor of Education in Educational Leadership (EdD). Additional doctoral programs may be added as determined by the President and Direct Reports.
3. Eligible full-time employees, their spouse, civil union partner, and dependent children (a dependent child is a natural born, adopted or stepchild who is an IRS dependent, as defined in the Internal Revenue Code Section 152, in each year in which they receive the tuition remission benefit) **shall be afforded entry, but must pay 100% tuition, in doctorate and master's level programs identified in this section**, provided space is available, they meet the normal University requirements for admission to a degree course of study, and they meet the employment eligibility requirement. The following degree programs must be paid 100% by the eligible employee and are offered on an available space basis include, but are not limited to, Physician Assistant (PA), Speech-Language Pathology (MSEd), and Occupational Therapy Doctorate (OTD). Additional programs may be added as determined by the President and Direct Reports.
4. Eligible employees, their spouse, civil union partner and dependent children (per the definition detailed in the Internal Revenue Code Section 152), who are currently enrolled in a program of study defined in either Section II.2 or Section II.3 above, will be subject to the Tuition Remission policy that was in place when the student initially enrolled. This includes pipeline program (i.e., 4+2 or 3+2 Speech-Language Pathology, 3+3 Physician Assistant, and 3+3 Occupational Therapy Doctorate) students, who, if admitted to the graduate portion of their program, will be subject to the Tuition Remission policy in place when they initially enrolled in the pipeline program as an undergraduate.
5. Eligible full-time administrators and staff employees governed by this policy are eligible for three (3) credits of tuition remission per semester upon hire. Fall, Spring, Summer (inclusive of all sections is one semester) and Winter session are the semesters in which the three (3) credits can be utilized. Eligible dependents of the employee have a one-year waiting period described in Section II.6
6. Eligible full-time administrators and staff employees governed by this policy, as well as their spouse, civil-union partner and IRS dependent children, are eligible for tuition remission without credit limitation after one year of full-time continuous employment.
7. Service as a part-time regular administrative or staff employee is recognized when the employee accepts employment to a full-time regular staff position. Full-time equivalent

service will be counted toward meeting the full-time employment requirement for tuition remission eligibility. The full-time equivalent service credit for the part-time employment period is equal to one-half the total number of months employed (rounded down) as a regular part-time employee.

8. Eligible employees as well as spouse and IRS dependent children who are enrolled in any of the 5 year or 3+3 programs included in this policy are eligible for tuition remission as an undergraduate student during the first four years (through their eighth [8th] semester. This eligibility is inclusive of any graduate level coursework for which they are enrolled during the specified time period.
9. Part-time administrative and staff employees shall be eligible for free tuition after one year of continuous employment at Monmouth University up to a maximum of 18 credits per year, with a maximum of 6 credits per semester, Fall and Spring, and/or a maximum of 6 credits total for all summer sessions combined. Tuition remission for part-time administrative and staff employees is limited to undergraduate programs in any course of study and master's level programs not identified in Section II.2 or Section II.3 above, provided space is available and they meet the normal University requirements for admission to a degree course of study. Part-time employees are not eligible for tuition remission for doctorate/post master's level programs and master's level degree programs identified in Section II.2 or Section II.3 above. One class may be taken during the employee's scheduled work hours per semester, provided they have approval from their supervisor and Human Resources, including a plan to make up the time. Tuition remission for part-time administrative and staff employees is limited to the employee only. Spouses, civil union partners and dependent children of part-time employees are not eligible for this benefit.
10. Adjunct faculty teaching at least three credits per semester will be eligible to take one 3 credit course during the semester they are teaching on a tuition remission, space available basis. Tuition remission for adjunct faculty is limited to undergraduate programs in any course of study and master's level programs not identified in Section II.2 or Section II.3 above, provided space is available and they meet the normal University requirements for admission to a degree course of study. Tuition remission for adjunct faculty is limited to the employee only. Spouses, civil union partners and dependent children of adjunct faculty are not eligible for this benefit.
11. If an eligible employee becomes permanently disabled or deceased during the course of their employment, their eligible spouse, civil union partner, and dependent children who are currently enrolled, or must have already been accepted into a program, will be allowed to complete their degree within the remaining parameters of this policy.
12. Temporary employees, on-call employees, and part-time non-teaching faculty (for example, clinical nurse supervisors, and clinical faculty supervisors) do not qualify for service credit or the tuition remission benefit.
13. Tuition Remission is for tuition, laboratory and course fees only. The comprehensive fee is covered for employees only. All other expenses and incidental expenditures shall be paid by the student, including, but not limited to, application; late registration; graduate, comprehensive (with the exception of employees), credit-by-examination

fee, and program change fee; meal plans and room and board charges. In addition, the student is responsible for the costs of any off-campus programs where a charge to the University occurs (e.g., the Study Abroad Program).

14. Tuition remission applies to both undergraduate and graduate courses. However, due to Internal Revenue Service Code regulations, the amount of tuition remission granted to an employee, their spouse or civil union partner and/or dependent children may be deemed taxable for the employee to the extent established by the IRS. The sections of the tax code that apply to tuition remission are subject to change and supersede this policy if an inconsistency exists.
 - a. Tuition remission for undergraduate study provided to an employee, their spouse, their civil union partner who is claimed as an IRS dependent, or IRS dependent child is not taxable.
 - b. Tuition remission for undergraduate study that is provided to a civil union partner who is a non-IRS dependent is fully taxable and the full amount of tuition remission received will be considered imputed income to the employee and taxed appropriately during each semester received.
 - c. Tuition remission for graduate level courses provided to an employee in excess of \$5,250 each calendar year is taxable and the amount of tuition remission received in excess of \$5,250 each calendar year will be considered imputed income to the employee and taxed appropriately during each semester received. If an employee is a graduate student but is enrolled in an undergraduate course, the cost of the undergraduate course will also be treated as imputed income to the employee and taxed according to the rules established by the IRS.
 - d. Tuition remission for graduate study that is provided to any spouse, civil union partner or child, regardless of dependency status, is taxable to the employee and the full amount of tuition remission received will be considered imputed income to the employee and taxed appropriately during each semester received.
 - e. Taxable tuition remission benefits are considered imputed income (added onto an employee's regular earnings) and normally taxed over seven (7) bi-weekly pay periods, following the last day to register or add and drop classes. The entire value of the Tuition Remission benefit is subject to federal, state, FICA, NJFLI, SUI, and workforce development taxes. When there is not enough money to tax or tax cannot be taken due to leave or other circumstances, the value of the Tuition Remission will be reported on the employee's W-2 at calendar year end. Employees should be aware that FICA, NJFLI, SUI, and workforce development taxes must be withheld because they are mandatory taxes for employer provided educational assistance. It is the employee's responsibility to contact the Office of Payroll if appropriate tax withholdings cannot be made.

NOTE: this policy is not tax advice and employees should address any questions regarding tax consequences with their private tax advisor.

15. Proof of eligibility shall be required for utilization of the tuition remission benefit pursuant to Article III, Section 8 below. If a change in marital, civil union or dependent status occurs, the employee must immediately complete a Change of Status Form that may be obtained in the Office of Human Resources.

III. PROCEDURES:

1. The eligible employee, spouse, civil union partner, or dependent child must submit the appropriate completed Application for Undergraduate or Graduate Admission and respond to the questions on the application if they are a Monmouth University employee, spouse, civil union partner, or dependent child/step-child of a Monmouth University employee. Based on the applicant's inquiry regarding Tuition Remission benefits and upon admittance to the University, the Office of Human Resources will determine eligibility based on the eligibility criteria outlined in the Tuition Remission Policy. The applicant will receive an email advising of their eligibility status along with a request for any supporting documentation needed to confirm eligibility for benefits. Payment of the application fee is the responsibility of the student; the application fee is due at the time the application is submitted. All prospective students must meet all admission requirements for acceptance.
2. An employee, spouse, civil union partner or dependent child attending another college or university who is interested in enrolling in summer courses must obtain permission from their current institution and complete an Application for Non-Matriculated/Permission Enrollment found at monmouth.edu/summer. Permission can be granted by the sending institution completing the required form that is part of this application, or by issuing a signed letter stating that the student has fulfilled desired course prerequisites, has permission to take the course and is in good academic standing. Summer Applications are required every summer for this purpose, are valid for the current year only and must be accompanied with the appropriate application fee. Please contact the Office of Undergraduate Admission for details about eligibility and required documentation necessary for application.
3. All employees, eligible spouses, civil union partners or dependent children who utilize the University's Tuition Remission Program and who are enrolled for 6 or more credits of undergraduate study are required to file the Free Application for Federal Student Aid (FAFSA) online at www.fafsa.gov. Counselors in the Financial Aid Office can assist students in completing the FAFSA.) This should be completed as soon as possible for each year enrolled but no earlier than October 1st of the year prior to the academic year of enrollment. For example, apply as early as October 1, 2023 for the 2024-2025 academic year. The Monmouth University code (002616) must be listed on the FAFSA. The U.S. Department of Education's Central Processing System (CPS) will electronically send the results of the FAFSA analysis to Monmouth University. Tuition remission will not be credited to a student's account until these results have been received by the Financial Aid Office.

- a. Students shall receive a Financial Aid Award Letter following the completion of

the FAFSA. The award letter will reflect any federal, state, or institutional grants and loans to which the student is entitled. Students who wish to accept any loans awarded should indicate their acceptance on the award letter and sign and return it to the Financial Aid Office. The Financial Aid Office will provide further instruction as to how to complete the loan process (e.g., complete the Master Promissory Note and an entrance counseling session). Students should note that loan funds cannot be credited to their student account until and unless the student has completed the loan application process.

- b. Any federal and state grant funds awarded to the employee or other individual authorized to receive tuition remission shall be applied by the University to offset the costs of providing tuition remission. The tuition remission award will be reduced by any amount equivalent to any state grant(s) the student is awarded and by any federal Pell grant funding that remains after any book charges have been paid. (Note that books must be charged to the student account). Tuition remission recipients are ineligible for any institutional grants and/or scholarships.
4. Accepted full-time undergraduate Tuition Remission students must submit their deposit as indicated by Admissions by **May 1st** and incoming full-time transfer students must submit their deposit prior to registering for classes in order to hold the applicant's seat at the University. This deposit will be used as a credit against any non-tuition fees that appear on the student's initial bill. If the credit results in a credit balance, it will be refunded to the student. Part-time students are not required to make an enrollment deposit.
5. Full-time undergraduate tuition remission recipients may participate in the usual campus housing selection process and all tuition remission recipients are eligible to purchase an applicable (i.e., resident or commuter) meal plan. However, the tuition remission award cannot be applied to the cost of housing and/or meals and tuition remission recipients are ineligible for institutional aid, so these costs (i.e., housing and/or meals) are the sole responsibility of the student.
6. Once accepted and registered for classes, the employee, whose benefit the prospective student is using, must complete the Tuition Remission Request Form, an electronic form found in the Etrieve system. If the student is a University employee, and is taking a class during regular work hours, the employee must indicate on the Tuition Remission Request Form the hours the employee will be working each day, taking into consideration time for class and lunch as appropriate as well as how the time out of the office will be made up. A minimum of a one-half hour lunch must be taken; whole lunches and breaks cannot be applied to time spent attending classes. The employee's Supervisor, Department Head or Dean if applicable, and Area Vice President must approve the employee's request to take a class during regular work hours by signing the Tuition Remission Request Form. Full-time and part-time employees may take only one course per semester during regular work hours. Hourly employees are required to swipe out when going to the class and swipe in when they return to work.
7. Upon completion of the requirements set forth above, the employee must submit the

Tuition Remission Request Form electronically to the Human Resources Office for authorization by Associate Vice President for Human Resources or their designee. The form has an electronic workflow that includes the employee, their supervisor as applicable, the Office of Human Resources, Bursar and Financial Aid.

8. The Office of Human Resources requires proof of dependency, marriage, or civil union partnership when an employee applies for the University's Tuition Remission program for their spouse or civil union partner, or dependent child. A copy of the most recent IRS Federal Tax transcript must be presented each year in which a dependent child utilizes the tuition remission benefit. Additionally, a marriage certificate, civil union partnership certificate, or child's birth certificate must be on file or presented upon first use of this benefit for the eligible individual utilizing this benefit. If there is a change in the status of the marriage or civil union partnership, or a change in the dependency status of a child utilizing this benefit, the employee must notify the Office of Human Resources in writing within thirty (30) days of the effective date of such change.
9. The Tuition Remission Request Form must be completed each semester. If after the form is initially completed the student decides to increase or decrease the number of credits they are taking during a semester, no additional action is required as the student's credits will update in real time.
10. The eligible employee, spouse or civil union partner, or dependent child should allow a sufficient amount of time to complete all indicated procedures prior to announced dates for class enrollment, registration, and bill payment.

IV. FALSIFICATION:

An employee who makes false statements about satisfying the eligibility criteria under this policy, or fails to notify the University of change in status shall be subject to disciplinary action up to and including discharge, loss of benefits and shall be responsible for reimbursement to the University for any costs it incurs.