TUITION REMISSION POLICY FOR FACULTY AND ADMINISTRATORS

Fordham University provides tuition remission to assist employees and their eligible dependents in meeting their educational goals. Following are the tuition remission guidelines that are intended to help employees understand their tuition remission benefits.

Tuition Remission Application Procedures*

Faculty and Administrators:
Complete the employee tuition remission application, including the approval signature of the Administrative Supervisor or Department Chair, with final approval by Human Resources.

Spouse/Dependent Children:
Complete the spouse and dependent child tuition remission application, including the signatures of both the employee and spouse/dependent child, with final approval by Human Resources. The faculty and administrator tuition remission application submission policy applies to spouses and dependent children too.

Tuition remission applications are available at www.fordham.edu/benefits (click on Tuition Programs and on Benefits Eligible Faculty and Administrators), or from the Human Resources Department at FMH-506.

New York State residents are required to apply for TAP (Tuition Assistance Program) as part of the tuition remission requirement.

*The tuition remission application must be received by the Human Resources office no later than 30 days after the end of the registration period. Failure to provide the tuition remission application within that period may result in the loss of tuition remission benefits for that semester/trimester. Falsification of the tuition remission application may result in permanent termination of tuition remission benefits.

Eligibility

- Full-time Faculty Members are eligible from date of hire.
- Jesuits who are full-time Faculty Members are eligible for 50% tuition remission for their brothers, sisters, nieces and nephews.
- ROTC military Faculty Members are eligible for tuition remission under the same terms as Fordham University Faculty Members.
- Full-time Administrators are eligible after completing a six month waiting period starting with date of hire.
- Part-time Administrators (working a minimum of 25 hours per week) have a one year waiting period from date of hire.
- Residential Life Directors are eligible from date of hire.
- Jesuits who are full-time Administrators are eligible for 50% tuition remission for their brothers, sisters, nieces and nephews.
• ROTC military Administrators are eligible for tuition remission under the same terms as Fordham University Administrators.
• ROTC members that are part of a Troop Program Unit (TPU) are eligible for tuition remission for two courses per semester.
• If a Faculty Member or Administrator dies before age 62, or has less than 10 years of full-time service with the University, the spouse or eligible dependent(s) may continue to receive tuition remission until the completion of the program in which they are enrolled at the time of death.

**Spouse/Eligible Dependent(s):**
Legal spouses and eligible dependent(s) are subject to the same waiting period as the employee. Dependents are eligible for undergraduate tuition remission through age 25 and for graduate tuition remission through age 30. To be eligible for tuition remission dependents must be claimed on the employee’s most recent federal tax return, or the eligible dependent must reside with the employee. The employee must be able to document that the eligible dependent resides in the employee’s home and receives a majority of his/her maintenance and support from the employee.

Note: Spouses and dependents of part-time Administrators and Residential Life Directors are not eligible for tuition remission.

**Maximum Course Credits**

**Full-Time Faculty Members and Full-Time Administrators:**
• There is a 24 credit maximum for the academic year. For semester based courses the academic year begins with the first summer session (summer session 1, summer session 2, fall semester, spring semester). For trimester based courses the academic year begins with the fall semester (fall semester, spring semester, summer semester).

• Part-time Administrators have a 12 credit maximum for the academic year.

• Residential Life Directors have an 18 credit maximum for the academic year.

Credit maximums per academic year are broken down as 4 credits in the summer sessions, 10 credits in the fall semester and 10 credits in the spring semester. An additional 4 credits can be taken in the summer, but that reduces the maximum for the fall and spring semesters.

**Spouse/Eligible Dependent(s):**
Spouses and eligible dependents of Faculty Members and Administrators are eligible for 100% tuition remission for unlimited credits in the undergraduate and graduate schools.

Spouses and eligible dependents of Faculty Members and Administrators with 5 years of employment are eligible for 50% tuition remission in the Law School, Joint JD/MBA Program and the Executive MBA (EMBA) Program; spouses and eligible dependents of
Faculty Members and Administrators with 15 or more years of service are eligible for 100% tuition remission in these programs.

**Tuition Remission Taxation**

**Faculty and Administrators:**
Graduate school and professional school tuition remission is a taxable benefit. Employees of the University are permitted to receive up to $5,250 in a calendar year in tax free benefits for their own study. Tuition remission in excess of $5,250 is taxable. Taxes are withheld through payroll deductions. Employees who can prove their courses are directly related to their current job responsibilities may be eligible for a tax exemption. The IRS guidelines mandate that the education must meet at least one of the following tests:

1) The education is required by the employer or by law for the employee to keep his or her salary, status or job. The required education must serve a bonafide business purpose of the employer.
2) The education maintains or improves skills needed in the job.

However, even if the education meets one or both of the above tests, it is not qualifying education if it:

- Is needed to meet the minimum educational requirements of the employee’s present trade or business, or
- Is part of a program of study that will qualify the employee for a new trade or business.

**Spouse/Eligible Dependent(s):**
Graduate school and professional school tuition remission is a taxable benefit. The employee tax exemption does not apply to spouses or dependents receiving graduate or professional school tuition remission. Taxes are withheld from the employee’s salary through payroll deductions.

**Retirement Eligible**

**Faculty and Administrators:**
Retirees, defined as age 62 or older with 10 years of full-time Fordham University service, are eligible for tuition remission (Reference Faculty Statutes – Appendix 4 and/or the Administrators Handbook). The tuition remission benefit will not exceed the cost of tuition for 2 courses per semester or the summer session.

**Spouse/Eligible Dependent(s):**
Spouses of retirees are eligible for tuition remission for any number of courses taken in any school of the University, except as noted below.*
Dependents of retirees are eligible for tuition remission if they are age 25 or under for undergraduate school, and age 30 or under for graduate school. To be eligible for tuition remission dependents must be claimed on the retiree’s most recent federal tax return, or must reside with the retiree. The retiree must be willing to document that he or she provides a majority of the dependent’s maintenance and support. Dependents may take any number of courses in any school of the University, except as noted below.*

*Spouses and dependents of retirees with less than 15 years of full-time service are eligible for 50% tuition remission in the Law School, Joint JD/MBA Program and the Executive MBA (EMBA) Program; spouses and dependents of retirees with 15 or more years of full-time service are eligible for 100% tuition remission in these programs.

In the event a retired Faculty Member or Administrator with at least 10 years of full-time service dies at age 62 or older, the dependents and spouse of the deceased Faculty Member or Administrator shall be entitled to the same benefits as when the Faculty Member or Administrator was alive.

Exclusions/Limitations

Study abroad and certificate programs must have prior approval to be eligible for tuition remission.

Fees (e.g. University fees, general fees, technology fees, lab fees, audit fees, etc) are not eligible for tuition remission. Registration fees are the responsibility of all employees and balances must be paid in full in order to register for courses.

Books, supplies, room and board charges are not eligible for tuition remission.

Dissertation mentoring charges, doctoral residency seminars, maintenance of matriculation fees and comprehensive exam fees are covered under tuition remission for doctoral programs only.

Part-time Administrators are not eligible for tuition remission at the Law School, the Executive MBA (EMBA) and the Joint JD/MBA programs.

Adjunct Faculty Members are not eligible for tuition remission.

Administrators working fewer than 25 hours per week are not eligible for tuition remission.

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