

Tuition Remission

The Hofstra University Tuition Remission Program provides financial assistance to Hofstra University employee, their spouses or eligible same sex domestic partners and their IRS dependent children (subject to the exclusions listed below). To be eligible for tuition remission, the applicant must meet all University admission and registration requirements. All University policies apply to tuition remission recipients. Tuition remission for the employee and/or the spouse or same sex domestic partner is available for both undergraduate and graduate courses. In the case of an IRS dependent child, tuition remission applies only to undergraduate courses.

Non-Tuition Charges

This policy provides remission for tuition only. The payment of all non-tuition charges is the responsibility of the employee as well as the recipient of tuition remission and is not covered as a benefit under this policy. All charges not covered by this policy must be paid in accordance with the terms listed in the University Bulletin and Class Schedule. Pursuant to University policy, no one can register for courses where there is a hold on an account.

Exclusions

Tuition remission *does not apply to*: the Law School, the Executive MBA, the on-line MBA Program, the Medical School, Continuing Education and Professional Advancement courses and independent study (tutorials, graduate student teaching, graduate thesis, doctoral level course work, internships etc., unless required for the undergraduate degree/major).

Benefits for Union Members

If you are a union member you should refer to your respective collective bargaining agreement for more information regarding your tuition remission benefits, including any limitations thereof.

Benefits for Full-Time Employees-Non Union

Full Time Employees

You are eligible after one year of continuous service for tuition remission and may enroll for up to 24 credits per academic year.

Spouse or Same Sex Domestic Partner

After you have completed 1 year of continuous service, your spouse or same sex domestic partner may enroll in 6 courses divided as follows: 2 courses per fall and spring semester (not to exceed 8 credits per semester); 1 course per summer and winter session (not to exceed 4 credits per semester).

Dependent Children

After you have completed 1 year of continuous service, your IRS dependent child (defined below) is eligible for 25% of undergraduate tuition remission; after 2 years of continuous service 50% of undergraduate tuition remission; after 3 years of continuous service 75% of undergraduate tuition remission; and after 4 years of continuous service 100% of undergraduate tuition remission.

A dependent child is defined as per federal IRS regulations. In general, a dependent child is your biological or legally adopted son or daughter whom you claim as dependent when filing income tax. Normally, your child will no longer be considered dependent after age 23. Proof of dependent status maybe required.

Benefits for Part-Time Administrative Employees

(All other union Part-Time employees and Adjuncts, please refer to your respective Collective Bargaining Agreements)

Administrators

You are eligible after one year of continuous service for tuition remission and may enroll in 1 course per semester (not to exceed 4 credits) for up to 2 semesters per year;

After 5 years of continuous service, you may enroll in 2 courses per semester (not to exceed 8 credits) for up to 2 semesters per year.

Spouse or Same Sex Domestic Partner

After you have completed 1 year of continuous service, your spouse or eligible same sex domestic partner may enroll in 1 course per semester (not to exceed 4 credits) for up to 2 semesters per year;

After you have completed 5 years of continuous service, your spouse or eligible same sex domestic partner may enroll in 2 courses per semester (not to exceed 8 credits) for up to 2 semesters per year.

Dependent Children

After you have completed 1 year of continuous service, your IRS dependent child (defined above) may enroll in 1 undergraduate course per semester (not to exceed 4 credits) for up to 2 semesters per year;

After 5 years of continuous service, your IRS dependent child may enroll in 2 undergraduate courses per semester (not to exceed 8 credits) for up to 2 semesters per year.

Tax Implications¹

Hofstra University is required by the IRS to impute income tax in certain instances.

Employees

Undergraduate programs

Hofstra University is not required to impute income tax on tuition remission for undergraduate courses.

Graduate programs

In most cases, tuition remission for graduate courses will be taxed as follows:

At the time of this publication, federal law does not require you to pay income tax on the first \$5,250 of your graduate tuition remission benefit each calendar year. If you receive over \$5,250 of tuition remission in a calendar year, the amount over \$5,250 will be considered taxable income. Tax on the amount over \$5,250 is withheld from your paycheck.

Spouse or Same Sex Domestic Partner

Undergraduate Programs

Hofstra University is not required to impute income taxes on tuition remission for undergraduate degree programs taken by your spouse. However, because the IRS does not recognize the tax exemption of benefits extended to domestic partners, tuition remission for same sex domestic partners is considered taxable.

Graduate Programs

Under Federal Tax Law, the full value of graduate courses taken by your spouse or same sex domestic partner is treated as if it were additional compensation paid to you and the taxes on this compensation are withheld from your paycheck. The value of the courses may place your income in a higher tax bracket and the effect of the additional withholding may be significant.

Dependent Children

Hofstra University is not required to impute income taxes on tuition remission for undergraduate degree programs taken by your IRS dependent children.

¹ Employees should consult with their personal tax advisors for specific questions regarding tax implications.

Proof of Relationship-Fraudulent Information

Please note that any fraudulent information that you provide pertaining to the relationship of your Dependent Children, Spouse or Same Sex Domestic Partner will result in immediate termination and you will be held responsible for all tuition remission received by the applicant.

Termination

If an employee resigns or is released during a semester, the course(s) that you, your spouse or same sex domestic partner or dependent child is taking may be dropped without tuition remission charge. If the employee and /or spouse or same sex domestic partner or dependent child elects to continue the course(s) when the employee is no longer in the employ of the University, their tuition owed will be prorated for the balance of the semester.

FAFSA & TAP

Please note that any fraudulent documents pertaining to the relationship of your dependents' status will result in immediate termination and all tuition remission received will be owed to Hofstra University.

All full-time students are required to complete the Free Application for Federal Student Aid (FAFSA) and the Tuition Assistance Program (TAP) forms on-line at <http://www.fafsa.ed.gov/> and <http://www.tapweb.org/totw/>. For further information regarding FAFSA and TAP application, please contact Student Financial Services at 463-8000. The TAP awarded is applied as a credit against tuition remission. Please note that any Hofstra Grants or Federal Funds (including Federal Work Study) may be adjusted when tuition remission is applied.

Deadlines

All employees are required to submit their tuition remission application no later than the appropriate deadlines as listed on the form. The Tuition Remission Application and Graduate Taxable Tuition Remission Application are both available on the Hofstra University portal.