

# Remission of Tuition Policy

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## POLICY

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### Foreword

Howard University (HU) has a long-standing commitment to excellence in education and research. The education of the University's workforce is therefore essential to the enhancement of individual employee performance and to maximizing work unit productivity. In fulfilling its mission, Howard University is also

committed to nurturing not only its students, but its employees as well. Consequently, the University has established various policies to provide educational opportunities for its employees and their dependent children. The University's Remission of Tuition Benefits policy is intended to serve as one primary source of such educational opportunities.

The January 1998 revision of the University's Remission of Tuition Benefits policy provided enhanced tuition benefits, greater detail on the application process, revised application forms, and comprehensive definition of eligibility terminology. Specific highlights of the revised policy include:

- Extension of tuition benefits to cover not only faculty retirees, but staff retirees as well.
- Addition of the Schools of Divinity and Social Work to the list of applicable undergraduate and graduate programs for faculty and staff, as well as extension of tuition benefits to cover courses taken through the Howard University School of Continuing Education (HUCE).
- Allowances for a flexible work schedule so that employees can enroll in classes during work hours.
- Conditional continuation of tuition benefits for involuntarily separated employees, as well as for dependent children of separated, deceased, and retired employees.
- Allowances for enrollment of dependent children in undergraduate programs, with a maximum credit hour limitation per semester (based on school/college designation), not to exceed 12 semesters for four-year undergraduate programs and 14 semester hours for five-year undergraduate programs.
- Limiting eligibility of dependents to those formally admitted to the University by age 23.

This electronic copy of the Remission of Tuition Benefits policy reflects minor modifications which clarify: part-time enrollment of dependent children; maintenance of "*good academic standing*" to retain benefits; and eligibility of readmitted dependent children. The *Foreword* has been added to the policy statement to provide philosophical context and to highlight the most recent **changes in the policy**. This electronic copy also features a Table of Contents with links to specific sections of the policy.

The Office of Total Compensation may be contacted for any inquiries regarding Remission of Tuition Benefits.

## **I. AUTHORITY**

The Remission of Tuition Policy [hereafter, "the Policy"] as originally established and authorized by the Howard University Board of Trustees, and as subsequently authorized for amendment January 1997.

## II. DEFINITION OF TERMS

The following definitions are as referenced in this policy statement:

Academic Year	The University's cyclical term of three sessions (starting with a fall and subsequent spring semester, and ending with the immediately following summer sessions).
Dependent Children	Refers to unmarried biological children, legally adopted children, and children who are awarded by court order.
Employee	A current non-grant employee appointed to a budgeted position and having satisfactorily completed his/her one year of service; or a special appointed employee who has served a minimum of one year under his/her current appointment.
Full-time	STAFF: A current employee appointed to a budgeted position and having satisfactorily completed his/her one-year of service; or a special appointment employee who has served a minimum of one year under his/her current appointment.
	FACULTY: Employee appointment generally described as a 9-month or 12-month cyclical position (computed as one year's service) and where cited as "full-time" on the official Personnel Recommendation of the appointment.
Half-time	STAFF: Employee appointment requiring a minimum of twenty (20) and less than forty (40) work hours per week.
	FACULTY: Employee appointment generally described as a cyclical appointment and where cited as "part-time" on the official Personnel Recommendation of the appointment.
Involuntary Separation	Termination of employment initiated by management as deemed administratively or fiscally appropriate (e.g., reorganization, workforce restructuring).
Part-time	Refers to administrative staff serving in budgeted positions on a half-time basis (not less than twenty (20) hours per week).

Retiree	An employee who meets the minimum eligibility requirements for his/her receiving retirement benefits (age + eligible years of service = 70).
Vested	Attainment of a minimum of five (5) years (if part-time, time-in-service converts to attainment of 10,400 hours) of uninterrupted employment with the University.
Voluntary Separation	A University employee who separates from the University upon his or her own volition.

### III. APPLICABILITY

The Policy applies to full-time faculty and staff, half-time faculty and staff, faculty and staff retirees, and eligible dependents of employees (active and deceased) and retirees of Howard University and the Howard University Hospital. Dependent foster children or stepchildren are **not eligible** for remission of tuition. Application of the Policy mandates that all recipients of the remission of tuition benefits be formally admitted to the University, and remain in good academic standing while receiving benefits. (See the Howard University undergraduate and graduate bulletins for admission requirements of the various schools and colleges.) Additionally, faculty and staff are eligible for Remission of Tuition benefits for courses offered through the University's Continuing Education program under conditions described in *paragraph 1b* of this section.

Acceptance of a tuition scholarship offered by Howard University voids eligibility for Remission of Tuition benefits covered herein.

- 1. Faculty and Staff
  - a. *Undergraduate and Graduate Programs*

Remission of Tuition benefits are available to eligible faculty and staff enrolled in courses (for credit) through the College of Arts and Sciences (excluding Voice and Instruments); the School of Business; the School of Communications; the School of Divinity; the School of Education; the College of Engineering, Architecture, and Computer Sciences; the College of Pharmacy, Nursing, and Allied Health Sciences (excluding Pharmacy programs); the School of Social Work; and the Graduate School of Arts and Sciences. These benefits do not cover the "auditing" of courses.

- b. *Howard University Continuing Education (HUCE)*

Remission of Tuition benefits are available through HUCE, provided such courses are job-related or related to a position for which the employee may reasonably qualify based on his/her background and experience. In instances where the tuition fee includes text and/or materials, employees will be responsible for coverage of the text/materials costs. Participation in HUCE courses through use of the University's remission of Tuition benefits shall be based primarily on space availability after minimum enrollment levels have been met by paying participants. This limitation is to ensure cost coverage of HUCE courses before admission of nonpay enrollees. Administration of these provisions also shall be with consideration of the following:

- (1) Remission of Tuition covers enrollment in "for credit" courses (of University degree programs referenced in *paragraph 1a* of this section) accessed through HUCE. Such courses, not to exceed eight credits per semester per employee through Remission of Tuition, are available without enrollment in a degree program of the University.
  - (2) Enrollment in "noncredit" or "CEU" credit courses offered through HUCE is available on a limited basis. In addition to space available limitation referenced in *paragraph 1b* of this section, enrollment through use of the University's Remission of Tuition benefits may be granted provided a comparable course (in content) is not available through other University-sponsored programs.
  - (3) In cases where HUCE's minimum enrollment level has not been met, employees may opt to access courses through nonremittable, direct payment. Such payments may be paid either with departmental training funds or by the employee.
- 2. Dependent Children
    - a. *Benefits for Undergraduate Programs*

Extension of the remission of tuition benefit to eligible employees, retirees, and deceased employees is available to their eligible dependent children (formally admitted as new entrants by age 23 or less) actively enrolled in any of the four- or five-year undergraduate programs offered through the College of Arts and Sciences (excluding Voice and Instruments); the School of Business; the School of Communications; the School of Education; College of Engineering, Architecture, and Computer Sciences; and the College of Pharmacy, Nursing, and Allied Health Sciences (excluding Pharmacy programs). All *readmittants* under or above the age of 23 require current proof of dependency when applying for Remission of Tuition benefits.

- *b. Proof of Dependency*

The Remission of Tuition form, required at each registration date, must be accompanied by proof of dependency during the eligibility certification process. Proof of dependency requires documentation as follows:

- (1) FOR BIOLOGICAL CHILDREN, a one-time presentation of a birth certificate (upon initial certification of eligibility) bearing the name of both the child and the parent shall serve as proof of dependency.
- (2) IN THE CASE OF ADOPTION, official court documentation substantiating legal adoption is a one-time requirement, upon initial certification of eligibility.
- (3) IN THE CASE OF COURT-APPOINTED DEPENDENTS, official court documentation substantiating the employee's custody of the child must be presented at each registration to verify current custody of no less than the dependent's high school years.

For consideration of benefits relative to adoptions and/or custody effected in foreign countries, the dependency must bear validation under domestic laws of the United States. In instances where additional documentation as proof of dependency is required, the definition of "dependent" must meet the criteria as defined by the Internal Revenue Service (IRS) Code. This may require presentation and verification of federal tax records.

- 3. Exclusion of Consortium of Universities Program

Remission of tuition is not available for courses taken under the Consortium of Universities of the Washington Metropolitan Area Program.

## **IV. EMPLOYEE AND RETIREE BENEFITS**

### 1. Eligibility

- a. Full-time members of the faculty and staff of Howard University who have served a minimum of one year of continuous service are entitled to remission of tuition for not more than two (2) courses per semester (not to exceed eight credit hours) offered in the applicable schools and colleges. Full-time employees may receive consideration for class attendance during his/her regularly scheduled work hours, provided authorization adheres to guidelines described in *Section IV, paragraph 2*.

- b. Retirees who are actively receiving benefits under the Howard University Retirement Plan are entitled to Remission of Tuition benefits for not more than 22 credit hours per semester, under the conditions and in the programs cited above in *Section III, paragraph 1a*.
  - c. Eligible employees/retirees must maintain "good academic" standing (as defined in published documents by the Office of Enrollment Management) while receiving Remission of Tuition benefits.
  - d. Eligible employees who serve the University in budgeted positions on a half-time basis are entitled to remission of tuition for one (1) course per semester, not to exceed four (4) credit hours, in an instructional division cited in *Section III*.
  - e. Eligible full-time faculty and staff are entitled to remission of tuition for not more than two (2) courses per semester offered through Continuing Education, under the conditions cited in *Section III*.
  - f. Those employees appointed through research or training grants are entitled to remission of tuition only when such provisions are included in the supporting grant.
  - g. Full-time faculty ("staff") members of the Army ROTC and the Air Force ROTC at the University shall be entitled to remission of tuition for not more than two courses in any one semester in accordance with regulations applicable to other full-time Howard employees, consistent with the Department of Defense (DOD) regulations. If no inconsistency with (DOD) regulations exist, Army and Air Force ROTC faculty /staff may receive consideration for class attendance during his/her regularly scheduled work hours, provided authorization adheres to guidelines established in *Section IV, paragraph 2*.
2. Flexibility of Employee Work Schedules

Supervisors have the initial authority to approve employee leave or adjust work schedules to accommodate class attendance during a full-time employee's regularly scheduled work hours. However, only one course may be taken during an employee's regularly scheduled work hours, inclusive of the lunch hour. Adjustment of work schedules must not adversely interfere with the regular business operations of the work unit. The appropriate cabinet-level administrator shall give final approval to any proposed work schedule adjustments.

## **V. SEPARATED EMPLOYEES**

- 1. Involuntarily Separated Employees

Eligible employees, who are involuntarily separated while receiving Remission of Tuition benefits, are eligible for continued remission of tuition through the end of the academic session in which they are terminated. All other conditions of the Remission of Tuition benefits remain unchanged.

Employees terminated for non-fiscal or administrative reasons relinquish all rights to Remission of Tuition benefits, for both themselves and their dependent children, immediately upon separation for the University. In instances where Remission of Tuition benefits are terminated during a semester of enrollment, grade and credit for courses will be withheld until the separated employee personally satisfies any outstanding financial obligations for the semester.

- 2. Voluntarily Separated Employees

Voluntarily Separated Employees (except in the case of retirees) relinquish all rights to Remission of Tuition benefits for both themselves and their dependent children immediately upon separation from the University. In instances where Remission of Tuition benefits are terminated during a semester of enrollment, grade and credit for courses will be withheld until the separated employee personally satisfies all financial obligations for the semester.

## **VI. DEPENDENT CHILDREN OF ACTIVE EMPLOYEES, DECEASED EMPLOYEES, AND RETIREES**

### 1. Eligibility

Dependent children of full-time employees who have served a minimum of two (2) years of continuous service are entitled to Remission of Tuition benefits for credit-bearing undergraduate courses only, which are offered in any of the four- or five-year undergraduate programs offered through the School of Education; the School of Business; the School of Communications; the College of Arts and Sciences (excluding Voice and Instruments); the College of Engineering, Architecture, and Computer Sciences; and the College of Pharmacy, Nursing, and Allied Health Sciences (excluding Pharmacy programs) upon verification of acceptance into a degree program (i.e., letter of acceptance, permit to register, or validated student ID). For combined programs (e.g., accelerated B.S. programs for medicine, dentistry, and podiatry), Remission of Tuition benefits cover only the undergraduate, nonprofessional portions of the programs.



Remission of tuition is extended to dependent children of retirees on the same basis as provided to dependents of employees. Remission of tuition is extended to dependent children of deceased employees on the same basis as is available to children of employees, provided:

- a. The parent was of **active** or **retired** employment status at the University at the time of death; and
  - b. The parent was a vested employee at the time of death.  
The remission of tuition benefit is not available to dependent children of part-time employees.
2. Limitation of Benefits

Dependent children who enroll as full-time or part-time students and maintain good academic standing may receive Remission of Tuition benefits to complete a four-year undergraduate degree program within a period not to exceed twelve semesters, and a five-year undergraduate degree program not to exceed fourteen semesters. The University equates two contiguous summer sessions in an academic year as one semester.

Tuition for each school or college at the University carries an established credit-hour maximum. University policy provides that all students are assessed an "extra courses charge" for any credit hours above the maximum tuition coverage. The remission of tuition benefit does not cover such "extra courses charge." Accordingly, should any remission of tuition recipient exceed the credit-hour limitation for his/her school or college, the enrollee shall be responsible for the assessed "extra courses charge" (as established and published by the University).

3. Dependents of Research or Grant Employees

Those dependent children of employees who are paid from research or grant funds are entitled to remission of tuition only when provisions are included in the provisions of the supporting grant.

## VII. DEPENDENT CHILDREN OF SEPARATED EMPLOYEES

- Dependent children of employees involuntarily separated for fiscal or administrative reasons shall be permitted to continue their enrollment through the end of the semester in which the separation occurs.
- Dependent children of employees voluntarily separated for non-fiscal or non-administrative reasons relinquish all rights to Remission of Tuition benefits immediately upon separation from the University. In instances where Remission of Tuition benefits are terminated during a semester of enrollment,

grade and credit of courses will be withheld until any resulting financial obligations for the semester are satisfied.

## VIII. PROCEDURES FOR RECEIPT OF BENEFITS

Application for receipt of Remission of Tuition benefits requires that eligible persons be admitted formally and enrolled in a degree program offered by one of the schools or colleges identified in *Section III*. Benefit recipients are responsible for payment of any requisite University admission, housing and enrollment fees and deposits, and all applicable registration fees. **Remission of Tuition benefits are not available retroactively.** To process the Remission of Tuition application, evidence of payment of all applicable fees which indicate the intent to pursue a course of study leading to a degree must be presented to the Office of Total Compensation. Those admitted to degree programs may be eligible for benefits by meeting all timelines (particularly, completion of the registration process by the established last date of registration) established by the Office of Enrollment Management and by satisfying the following procedures:

- The applicant must complete an Application for Remission of Tuition form (see *Exhibit A1 for employees and retirees, and Exhibit A2 for dependent children*). These forms are available in the Dean's office of all schools and colleges, the Office of Human Resource Management, and the HU Hospital Executive Director's Office. The completed form must be signed by the applicant(s) (i.e., the employee, or the employee and dependent, as applicable) and forwarded for approval recommendations.
- The Applicant must forward the application for approval recommendations from (1) the Department Chair or employee's immediate supervisor, (2) the Dean or the appropriate Administrative Officer, and (3) any applicable budgetary sign-off (as required for grant and HU Hospital employees).
- Completed copies of the application must be submitted to the Office of Human Resource Management for certification. Employees must present their University employment identification card for certification. Dependent children must present a birth certificate as referenced in *Section III, paragraph 2b*.
- The applicant must obtain registration materials from the Office of Enrollment Management/Records and Matriculation, and register for courses in the desired degree program at locations designated by the Office of Enrollment Management/Records and Matriculation.
- The applicant must take the approved copy of application to Enrollment Management/Office of Financial Aid and Student Employment (OFASE) for entry into the financial database system. Deadlines for submissions to OFASE

are: June 1 for the fall semester; November 1 for the Spring semester; and April 1 for the Summer semester.

- OFASE enters the remission of tuition as pending credit to the applicant's account and gives the applicant a copy of the registration material. The applicant must then satisfy any outstanding balance with the Cashier's Office. Upon close of registration, the Office of Student Financial Services verifies that the applicant has satisfied all financial obligations and validates the registration.

## **IX. TAXATION OF BENEFITS**

Remission of Tuition benefits are subject to the Taxpayer Relief Act of 1997. This tax law allows the first \$5,250 (per year) of tuition assistance for undergraduate-level courses to be exempt from taxation as income, and subjects tuition assistance for graduate-level courses to FICA and Federal income taxation. While criteria exists for certain education expenses to be excluded as income, official determination of withholdings to cover taxable or non-taxable benefits availed through the University must be determined by Howard University in tandem with IRS requirements. For employee assessment of personal situations, employees are advised to consult with their personal tax experts.