

HOWARD UNIVERSITY TUITION REMISSION POLICY

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Responsible Office: Office of Human Resources

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This tuition remission policy supersedes any policy found elsewhere, including in the Employee Handbook.

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Tuition Remission Program for Howard University

I. DEFINITION OF TERMS AND ELIGIBILITY

Following are the definitions and terms of eligibility:

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).	
Employee	A current non-grant employee appointed to a budgeted position and having satisfactorily completed his/her one year of service.	
Research and Grant Employees	A current employee appointed through and paid from research or training grants. Such employees are eligible for tuition remission only when authorized under the supporting grant.	
Full-Time	STAFF: A current employee appointed to a budgeted position and having satisfactorily completed his/her one-year of service. You must work 30 or more hours per week.	
	FACULTY: Employee who holds one of three types of academic appointments: (1) tenured and probationary tenure-track; (2) non-tenured renewable term; and (3) temporary faculty. Adjunct faculty are not eligible.	
Retiree	A former employee who (a) meets the minimum eligibility requirements for his/her receiving retirement benefits (age + eligible years of service = 70) with a minimum of five years of service or (b) is actively receiving benefits under the Howard University Defined Benefit Pension Plan. Those retirees hired after participation in the pension plan closed to new beneficiaries in 2010 must meet the minimum eligibility requirements of age + eligible years of service = 70 with a minimum of five years of service.	
Deceased Employee	An employee who has died after having completed his/her two years of service.	
Separated Employee	A former employee who is separated either involuntarily or voluntarily from employment.	
Dependent Children of Active Employees,	Refers to children of eligible employees (active, retired, and deceased) who are	

Retirees, and Deceased Employees	<p>eligible to be claimed as dependents on tax returns under IRS definitions, e.g., unmarried biological children who are students under the age of 24 as of the end of the calendar year, legally adopted children, and children who are awarded by court order. For further explanation, please see http://irs.gov, Help/Frequently Asked Questions/Dependents.</p> <p>Dependent children of retirees as defined above are also eligible provided they meet the other eligibility criteria for dependents.</p> <p>Dependent children of deceased employees are also eligible if such children were claimed on the deceased employees' tax return prior to his or her death and meet the other eligibility criteria for dependents.</p>	
Dependent Children of Research and Grant Employees	Dependent children of research and grant employees are eligible for tuition remission only when authorized under the supporting grant.	
Dependent Children of Separated Employees	Dependent children of separated employees are permitted to continue their enrollment through the end of the semester in which the involuntary or voluntary separation from employment occurs.	

II. APPLICABILITY

The Policy applies to full-time faculty, staff, retirees, and eligible dependents of employees (active, retired, and deceased) at Howard University. The Policy only applies to research and grant employees and their dependent children if authorized under the supporting grant. Spouses, dependent foster children, and grandchildren are **not eligible** for tuition remission. Stepchildren are eligible if they are eligible to be claimed as dependents on tax returns under IRS definitions. Application of the Policy mandates that all recipients of tuition remission benefits be formally admitted to the University and remain in good academic standing and maintain a cumulative GPA of 2.0 or higher while receiving benefits. (See relevant Howard University bulletins for admission requirements). Tuition remission benefits are available only for undergraduate courses as certified by the Associate Vice President for Finance and University Bursar or his/her designee. Note: Graduate education is not covered by the tuition remission program, except potentially for graduate students who teach or perform research for the University.

III. LIMITATION OF BENEFITS

Tuition for each four-year or five-year undergraduate degree program carries an established credit-hour maximum. University policy provides that all students are assessed an "excess credit rate" for any credit hours above the maximum tuition coverage. The tuition remission benefit does not cover such "excess credit rate." Accordingly, should any tuition remission recipient exceed the credit-hour

limitation, the enrollee shall be responsible for the assessed “excess credit rate” (as established and published by the University).

Tuition remissions benefits do not cover the “auditing” of courses.

Acceptance of a tuition scholarship offered by Howard University voids eligibility for tuition remission benefits.

No financial aid awards (whether provided by Howard or donor-funded scholarships, fellowships, and grants) can be accepted in conjunction with payments received through the Howard tuition remission benefit. Applicants intending to utilize tuition remission benefits must disclose their intention to use the Howard tuition remission benefit when submitting the admissions application and when applying for financial aid.

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 and retirees are eligible for tuition remission for not more than two (2) undergraduate courses per semester (not to exceed eight credit hours) as certified by the Associate Vice President for Finance and University Bursar or his/her designee. Full-time employees may receive authorization for class attendance during his/her regularly scheduled work hours, provided such authorization adheres to guidelines described in Section IV, paragraph 2 below.
- b. Eligible employees who serve the University in budgeted positions on a half-time basis are eligible for tuition remission for one (1) undergraduate course per semester, not to exceed four (4) credit hours, as certified by the Associate Vice President for Finance and University Bursar or his/her designee.
- c. Those employees appointed through research or training grants are eligible for tuition remission only when such provisions are authorized under the supporting grant.
- d. Members of the Army ROTC and the Air Force ROTC at the University who meet this Policy's definition of an employee or faculty above shall be eligible for tuition remission for not more than two (2) undergraduate courses, as certified by the Associate Vice President for Finance and University Bursar or his/her designee, in any 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 exists, Army and Air Force ROTC faculty/staff may receive authorization for class attendance during his/her regularly scheduled work hours, provided such authorization adheres to guidelines established in Section IV, paragraph 2 below.
- e. ***The University reserves the right to disqualify employees and any dependents from tuition remission due to disciplinary action or the employee's failure otherwise to maintain good standing.***

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 operation of the work unit. The appropriate cabinet-level administrator shall determine final approval to any proposed work schedule adjustments.

V. SEPARATED EMPLOYEES

Eligible employees who are separated from employment, whether involuntarily or voluntarily, while receiving tuition remission benefits are eligible for continued tuition remission through the end of the academic session in which they cease employment. All other conditions of the tuition remission benefits remain unchanged.

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

1. Eligibility

Extension of the tuition remission benefit is available to dependent children of eligible active employees, retirees, and deceased employees (formally admitted as new entrants by age 23 or younger) actively enrolled as full-time or part-time students in any four-year or five-year undergraduate program and for undergraduate coursework only as certified by the Associate Vice President for Finance and University Bursar or his/her designee. Such dependent children may receive tuition remission 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. All recipients of tuition remission benefits must maintain at least a 2.0 GPA and remain in good academic standing.

Tuition remission is extended to dependent children of retirees on the same basis as provided to dependent children of employees.

Tuition remission is extended to dependent children of deceased employees on the same basis as available to dependent children of employees, provided:

- a. the parent was an **active employee** or **retiree** at the time of death and
- b. such children were claimed on the deceased employees' tax return prior to his or her death.

2. Proof of Dependency

All admittants and readmittants require current proof of dependency for tuition remission benefits.

The tuition remission 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:

- a. FOR BIOLOGICAL CHILDREN, upon initial certification of eligibility, (i) a presentation of a birth certificate bearing the name of both the child and the parent and (ii) proof that the child is

being claimed on one of the parent's most recently filed tax returns shall serve as proof of dependency. The latter proof of dependency under (ii) is required for each subsequent registration date.

- b. IN THE CASE OF ADOPTION, upon initial certification of eligibility, (i) an official court documentation substantiating legal adoption and (ii) proof that the child is being claimed on one of the parent's most recently filed tax returns shall serve as proof of dependency. The latter proof of dependency under (ii) is required for each subsequent registration date.

- c. IN THE CASE OF COURT-APPOINTED DEPENDENTS, upon initial certification of eligibility, (i) an official court order documentation substantiating the employee's custody of the child to verify current custody of no less than the dependent's high school years and (ii) proof that the child is being claimed on one of the employee's most recently filed tax returns. Both proofs of dependency under (i) and (ii) are required for each subsequent registration date.

If the child is age 24 or older and is currently receiving tuition remission but cannot prove dependency, they will not be eligible for remission as of the upcoming Fall semester.

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

VII. DEPENDENT CHILDREN OF RESEARCH OR GRANT EMPLOYEES

Those dependent children of employees who are paid from research or grant funds are eligible for tuition remission only when authorized under the supporting grant.

VIII. DEPENDENT CHILDREN OF SEPARATED EMPLOYEES

Dependent children of employees who are separated from employment, whether involuntarily or voluntarily, shall be permitted to continue their enrollment through the end of the semester in which the separation occurs.

IX. PROCEDURES FOR RECEIPT OF BENEFITS

As stated above, application for receipt of tuition remission benefits requires that eligible persons be admitted formally and enrolled in a four-year or five-year undergraduate degree program and completing undergraduate coursework as certified by the Associate Vice President for Finance and University Bursar or his/her designee. Benefit recipients are responsible for payment of any requisite University admission, housing and enrollment fees and deposits, and all applicable registration fees. **Tuition remission benefits are not available retroactively.** 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:

1. The applicant must complete an Application for Tuition Remission Application Form. The form is available on the Office of Human Resources, Benefits & Wellness web site <https://hr.howard.edu/working-hu/tuition-benefits>. 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.

2. The applicant must submit 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 employees).
3. The employee must submit an approved application, unofficial transcript (from the previous semester), and if they are a newly admitted student, they must submit their acceptance letter by uploading the documents in the University's Enterprise Resource System, currently Workday. Dependent children must present proof of dependency upon initial certification and for each subsequent semester. Only employees can submit tuition remission requests on behalf of their dependents in Workday. In the case of deceased employees, their representatives should e-mail benefits@howard.edu for assistance on behalf of their dependents.
4. The applicant must obtain registration materials from the Office of Enrollment Management/Records and Matriculation and register for undergraduate courses as certified by the Associate Vice President for Finance and University Bursar or his/her designee at locations designated by the Office of Enrollment Management/Records and Matriculation.
5. The applicant must send the approved copy of the application to the Office of the Bursar for entry into the financial database system. Deadlines for submissions to the Office of the Bursar are June 1 for the Fall semester; November 1 for the Spring semester; and April 1 for the Summer semester.
6. The Office of the Bursar enters the remission of tuition as pending credit to the applicant. The applicant must then satisfy any outstanding balance with the Office of the Bursar. Upon close of registration, Student Financial Services verifies that the applicant has satisfied all financial obligations.

X. TAXATION OF BENEFITS

This section includes important information regarding the taxability of tuition remission benefits for employees, retirees, and eligible dependent children. Please review carefully. Consult a tax professional for advice. Members of the Office of Human Resources, Benefits & Wellness are not tax professionals and are not able to provide advice.

Graduate education is not covered by the tuition remission program, except potentially for graduate students who teach or perform research for the University. Graduate education benefits are covered under the University's educational assistance plan (Graduate EAP).

Eligible Recipient	Taxability of Undergraduate Education	Taxability of Graduate Education
Active Employee	Exempt	<p>Not Taxable</p> <p>Graduate education is ordinarily taxable to the Employee. However, under the Graduate EAP, the University may provide a graduate tuition discount of up to \$5,250 tax-free. Employees will be required to pay any tuition above \$5,250. See Graduate EAP policy.</p>
Eligible Dependent Children (Dependent Children of Active Employees, Deceased Employees, and Retirees; Dependent Children of Separated Employees; Dependent Children of Research and Grant Employees)	Exempt	Not Eligible for the Graduate EAP.
Retiree	Exempt	<p>Not Taxable</p> <p>Graduate education is ordinarily taxable to the Retiree. However, under the Graduate EAP, the University may provide a graduate tuition discount of up to \$5,250 tax-free. Retirees will be required to pay any tuition above \$5,250. See Graduate EAP policy.</p>