



Office of Human Resources

Remitted Tuition Procedure

What is the remitted tuition benefit?

This benefit allows employees, upon hire, to receive undergraduate or graduate credit hours so they may take classes or transfer their credits to a spouse/domestic partner or IRS dependent children. Tuition remission is defined as tuition only, and does not include fees or subject materials. Fees are charged and collected by the Office of Student Financial Services and due in advance of the class.

For credit allowances per academic year please see tuition benefit matrix :

<https://www.utica.edu/hr/media/Tuition%20Benefits%20Matrix%202015.pdf>

Who is eligible?

Full time, benefit eligible employees are eligible for the remitted tuition benefit. There is no waiting period for this benefit and is available to an employee upon hire however credit allowances are based on the academic year and this benefit will be prorated based upon start date. 50% of credit hours will be available to employees starting after January 1st (for the period ending 7/31 of that year). The credit hours may be used at any time during the academic year but please know that it is always at a per credit rate even when full time tuition is charged. Adjuncts faculty above rank of Lecturer are eligible for one undergraduate class per semester if they are teaching that semester and may transfer to a dependent or spouse (see adjunct handbook).

How to apply:

Employees must complete an application form online for each student prior to the start of each semester. Student should register for the coursework prior to applying for remitted tuition benefit.

1. Complete online remitted tuition request form at the following link: <https://www.utica.edu/hr/tuitionbenefitsapp.cfm>
2. Request will be sent electronically to the Office of Human Resources verification of eligibility, upon approval, request will be routed to the Office of Student Financial Services for processing.
3. Tuition for the course(s) will be credited to the student's tuition account once request form is fully approved
4. If remitted request includes a day course for the employee, request is first routed to the employees direct supervisor for approval and then to Chief Financial Officer Financial Affairs Office for verification of eligibility.
5. The Office of Human Resources has the ability to change credit hours if necessary on an approved request. Otherwise, incorrect remitted tuition requests will be denied and the employee contacted to resubmit.
6. Under circumstances where an online form is not able to be submitted, please contact the Office of Human Resources.

Remitted Tuition (Rules and Restrictions):

1. If an employee drops the class within the first week, the Office of Human Resources will delete the request and not hold the credits against the employee. Otherwise the credits will be held against the employee as used. When the class is dropped, please contact the Office of Human Resources immediately.
2. This benefit is limited to one-day course per semester for employees.
3. If the employee's service date falls after the first day of classes, the tuition benefit does not begin until the next semester. If the employee terminates employment such that the continuous accumulation of service credits is interrupted or changes the employment status to an ineligible status, the benefit will terminate immediately. Any student continuing after a termination that occurs during the semester will require payment of the prorated tuition balance.
3. An employee on leave is not eligible for tuition benefits during the absence period and is responsible for the tuition balance prorated from the date the leave began to the end of the semester.
4. Upon retirement or death of an employee whose dependent child is currently participating in the tuition program, the tuition benefit will continue under the original terms of the individual program. Upon retirement or death of an employee who has completed seven (7) years full-time continuous employment (or equivalent), other dependent children will become eligible for tuition benefits after the employee's retirement or death.

Taxation:

Employee: Graduate classes are a taxable benefit according to the IRS once the benefit exceeds \$5,250 during the calendar year (taxes do not apply to undergraduate benefits).

- Employees enrolling in a Graduate classes that have exceeded \$5,250 in benefits for the calendar year and the graduate class will assist in performing your position, may complete the Job Relatedness Form under Forms/Instructions. The completed job relatedness form must be signed by the employee and direct supervisor and then given to the Office of Human Resources. The job relatedness form will then be routed to the CFO and AVP – Human Resources for approval.
- For employees that have enrolled in Graduate classes and exceeded \$5250 in benefits for the calendar year and the class is not approved as job related, the excess value of the class over \$5,250 in a calendar year will be taxed through payroll. If the employee is unable to be taxed through payroll for any reason, the taxable amount will be added to their W-2.
- Spouse/Domestic Partner: According to the IRS, when any spouse or domestic partners enroll in graduate classes – the employee must be taxed on the full value of the class. The Office of Human Resources will determine the value of the course(s) and will notify the employee with a GRADUATE REMITTED TUITION TAX WITHHOLDING FORM at the start of the semester in which the coursework is being taken. This form will provide the employee a summary of their tax liability.

Questions/Resources:

Additional resources are available online at <https://www.utica.edu/hr/tuitionbenefits.cfm>.

All questions related to tuition benefits should be directed to the Office of Human Resources at (315) 792-3276 or hr@utica.edu