

Tuition Waiver Plan Policy

This policy applies to full-time faculty and non-union full-time and part-time administrative staff

The University provides a Tuition Waiver benefit for eligible courses taken at the New School. The tuition waiver applies to tuition and mandatory fees (excluding health service fees). Eligible faculty and staff (or “Employees”), and their dependents including legal spouses, Qualified Domestic Partners, and children are eligible to participate in the plan.

Eligible courses include courses listed under the University’s continuing education offerings. Course listings can be viewed at: <http://ceregistration.newschool.edu/register/>. All other university courses are available only to individuals admitted to a program of study for which the course being requested is part of the curriculum, and which is covered under the tuition waiver plan.

Waiting Period

Eligibility for this benefit is effective after completion of three months of continuous and regular employment starting with the semester which begins after the three month waiting period is met. Dependents may also apply after the faculty or staff member has completed the three month waiting period.

Who is Eligible?

- Full-time staff and faculty members who have completed the required waiting period.
- Part-time administrative employees who work a minimum of twenty hours per week, are classified as benefits-eligible, and have met the required waiting period.
- The legal spouse of a full-time staff or faculty member or part-time administrative employee who has completed the required waiting period. The spouse of an employee is defined as the person to whom the employee is legally married (a divorced or legally separated spouse is not eligible). A copy of a marriage certificate or recent tax form is required as part of the application process.
- The domestic partner (same sex or opposite sex) of a full-time staff or faculty member or part-time administrative employee whose New School Statement of Domestic Partnership has been approved by Human Resources (a “Qualified Domestic Partner”).
- The child(ren) (biological child, stepchild, or adopted child) of a full-time staff or faculty member or part-time administrative employee who has met the required waiting period. There is no age limit for children.
- The child(ren) of a Qualified Domestic Partner of a full-time staff or faculty member or part-time administrative employee who has met the required waiting period. There is no age limit for children.

Valid documentation for a child includes:

- For a biological child: The child's birth certificate which shows the names of both parents and the child.
- For a stepchild: The child's birth certificate which shows the name of both parents and the child, the marriage certificate of the employee and parent of the child.
- For an adopted child: Legal adoption papers.
- For a child of a Qualified Domestic Partner: The child's birth certificate which shows the names of the parent(s) and the name of the child, a copy of a completed and approved New School Statement of Domestic Partnership.

Tuition Waiver Guidelines

Eligible Employees may receive a tuition waiver for a maximum of two courses per semester. The exception is for Graduate Students in a MFA Writing program who are permitted to take three courses per semester. Requests for additional courses (that exceed the plan maximum) require written approval from the Employee's supervisor and Human Resources via the Tuition Waiver Request Form.

This two course maximum does not apply to eligible spouses, Qualified Domestic Partners, and children. They may receive a tuition waiver for a regular full-time course load.

Eligible/ineligible courses:

- Eligible courses include courses listed under the University's continuing education offerings. Course listings can be viewed at: <http://ceregistration.newschool.edu/register/>.
- Private lessons are not available for non-matriculated students in the Mannes Extension Division. Private lessons, taken as part of a program in the Mannes Preparatory Division, are eligible for a discount of 25% of the total cost.
- All other courses are available only to individuals admitted to a program of study for which the course being requested is part of the curriculum. Anyone interested in being admitted to a program of study should contact that program's admission office for further details.
- Courses offered jointly by The New School and Bank Street College of Education are eligible courses under the plan. These courses are solely administered by Bank Street College of Education.
- All other courses that are not referenced above are not eligible under this plan, including, but not limited to, study abroad programs (such as those offered through Parsons SPACE {Summer, Pre-College Academy, and Continuing Education}, the Lang/Global Citizen Year Fellowship, etc.), NSPE courses in partnership with the International Culinary Center, and courses that are not taken at The New School.

Eligible Employees must schedule courses so they do not conflict with the normal work day. If this is not possible, prior approval in writing is required from their supervisors for a temporary adjustment of the work schedule via the Tuition Waiver Request Form.

An Employee, spouse, Qualified Domestic Partner, or child(ren), who is eligible for a tuition waiver **is not** eligible for any scholarship(s) from the University. However, the student may apply for a loan through Student Financial Services.

If a spouse, Qualified Domestic Partner or child of an Employee is hired by the University in a benefit-eligible position, their eligibility for the tuition waiver benefit will be determined exclusively on the basis of the spouse or child's employment status.

Application Process

A Tuition Waiver Request Form must be completed by the staff or faculty member and submitted to Human Resources before registering for a course, along with proof of relationship, if applicable. Tuition Waiver Request Forms are available at www.newschool.edu/hr/forms under the Benefit Forms and Documents tab and should be sent to Human Resources at 79 Fifth Avenue, 18th Floor, New York, NY 10003 or faxed to 212 229-5884.

Once approved by Human Resources, the individual will receive an email regarding the registration process. If the tuition waiver application is incomplete, untimely, or denied, the staff or faculty member will be billed by the University for the tuition and mandatory fees (excluding health service fees).

Individuals who have been admitted to a program of study should participate in advising and registration during the prescribed registration period for that program. The Tuition Waiver Request Form should be submitted to Human Resources prior to the payment deadlines for the term (Aug 10 for the fall term and Jan 10 for the spring term).

A new Tuition Waiver Request Form is required in the event that the individual decides to register for a new/different course.

Dropping a course for which a tuition waiver had been issued must be done during the University's drop/add period. If not, and late fees are incurred, it is the responsibility of the Employee to pay the late fees. This Tuition Waiver Policy will not cover late fees.

Tax Implication

Eligible Employees should note that the amount of the tuition waiver, if applicable, will be included in the Employee's taxable income, which is subject to all payroll taxes, and reportable on the Form W-2 for the calendar year in which the course begins. These taxable amounts, which are defined as Wages-in-Kind, will increase the Employee's Federal, State, Local and FICA taxable income and will generate additional withholding assessments against the Employee's payroll wages. The Employee's pay stubs and the annual Form W-2 will reflect taxable income and withholding amounts related to both payroll wages and wages-in-kind.

Please refer to the following matrix which identifies which type of courses would be subject to taxation:

Student	Undergraduate Program	Graduate Programs	Adult/Continuing Education (non-degree)
Full-Time Staff or Faculty Member or Part-Time Administrative Employee	No tax liability	Amount of tuition and mandatory fees in excess of \$5,250 in a calendar year is added as taxable income to the Employee	No tax liability
Spouse	No tax liability	Total amount of tuition and mandatory fees is added as taxable income to the Employee	No tax liability
Qualified Domestic Partner	Total amount of tuition and mandatory fees is added as taxable income to the Employee	Total amount of tuition and mandatory fees is added as taxable income to the Employee	Total amount of tuition and mandatory fees is added as taxable income to the Employee
Child (under age 24 on the first day of the semester)	No tax liability if child is claimed as dependent for federal tax purposes, either as qualifying child or qualifying relative as outlined in IRS publication 501* Otherwise, total amount of tuition and mandatory fees is added as taxable income to the Employee	Total amount of tuition and mandatory fees is added as taxable income to the Employee	No tax liability if child is claimed as dependent for federal tax purposes, either as qualifying child or qualifying relative as outlined in IRS publication 501* Otherwise, total amount of tuition and mandatory fees is added as taxable income to the Employee
Child (age 24 or older on the first day of the semester)	Total amount of tuition and mandatory fees is added as taxable income to the Employee	Total amount of tuition and mandatory fees is added as taxable income to the Employee	Total amount of tuition and mandatory fees is added as taxable income to the Employee
Child of Qualified Domestic Partner	Total amount of tuition and mandatory fees is added as taxable income to the Employee	Total amount of tuition and mandatory fees is added as taxable income to the Employee	Total amount of tuition and mandatory fees is added as taxable income to the Employee

The taxable amount will be proportionally added to each paycheck through the end of the calendar year. No individual tax withholding arrangements are permitted.

*See the Tuition Waiver Request Form for more information about claiming a child as a dependent for federal tax purposes.

Termination of Employment

Courses for Credit

- Upon termination of employment with The New School, an Employee, spouse, Qualified Domestic Partner or child registered in courses for credit may continue to attend the courses in the current semester. However, the balance of any tuition and taxes remain collectible. Employees are required to make arrangements with Human Resources for payment of these balances that are due directly to the University. Note: The University reserves the right to deduct the remaining taxes from a final pay check, unless the course is converted to a non-credit course (in which case, taxes will not be required) prior to the last day of employment.

Courses for Non-Credit

- Upon termination of employment from The New School, an Employee, spouse, Qualified Domestic Partner or child registered in non-credit courses may continue to attend the courses in the current semester without further obligation.

Questions

For general questions about this policy or benefit details, contact Leah Bautista at BautistL@newschool.edu or 212-229-5671 ext. 4939 or email BenefitsHelp@newschool.edu.

TUITION WAIVER REQUEST FORM

**Full-Time Faculty and Full-Time and Part-time Non-Union Administrative Staff
("Employee")**

PLEASE PRINT CLEARLY

Employee Name (Last, First, MI)	Department
SS # or University ID # ("N...")	University Telephone Number or E-Mail address

Employee Classification: FT Admin/Staff FT Faculty PT Admin/Staff

Is the individual for whom you are requesting tuition waiver enrolled in a degree program? YES NO

If yes, check one: BA BFA AAS MS MA PHD MFA

This course is for: Self Spouse Domestic Partner Child*

If you checked anyone other than "Self" please provide their:

Full Name: _____ Date of Birth: ____/____/____ Gender: ____M ____F

SS# or New School ID # (if applicable): _____

Also, if you checked "Child" please indicate the Child's age: _____

Courses

Subject, Course # and Section	# of Credits	Course Start Date	Course Level
		____/____/____	<input type="checkbox"/> CE <input type="checkbox"/> Undergrad <input type="checkbox"/> Grad <input type="checkbox"/> Cert/Audit
		____/____/____	<input type="checkbox"/> CE <input type="checkbox"/> Undergrad <input type="checkbox"/> Grad <input type="checkbox"/> Cert/Audit
		____/____/____	<input type="checkbox"/> CE <input type="checkbox"/> Undergrad <input type="checkbox"/> Grad <input type="checkbox"/> Cert/Audit
		____/____/____	<input type="checkbox"/> CE <input type="checkbox"/> Undergrad <input type="checkbox"/> Grad <input type="checkbox"/> Cert/Audit
TOTAL CREDITS:			

* Complete the following worksheet if you are requesting tuition waiver for a dependent child as part of an undergraduate or continuing education (non-degree) program to determine tax liability (if any). To determine if the exemption applies to this request, review IRS Publication 501: Exemption for Dependents-Pg. 11 <http://www.irs.gov/pub/irs-pdf/p501.pdf> and complete the worksheet on the next page.

Qualifying Dependent Child Determination Worksheet

<p>1. How old will your child be on the first day of the tuition waiver semester?</p>	<p><input type="checkbox"/> under 24 years</p> <p>Go to question 2.</p>	<p><input type="checkbox"/> 24 years or older.</p> <p>Stop, the total amount of tuition and mandatory fees will be considered taxable income to you.</p>
<p>2. Is the child registering for undergraduate or continuing education (non-degree) courses?</p>	<p><input type="checkbox"/> Yes</p> <p>Go to question 3.</p>	<p><input type="checkbox"/> No.</p> <p>Stop, the total amount of tuition and mandatory fees will be considered taxable income to you.</p>
<p>3. Will your child be a U.S. citizen or resident of the U.S., Canada or Mexico during the tuition waiver tax year?</p>	<p><input type="checkbox"/> Yes</p> <p>Go to question 4.</p>	<p><input type="checkbox"/> No.</p> <p>Stop, the total amount of tuition and mandatory fees will be considered taxable income to you.</p>
<p>4. Will your child file a “married filing jointly” tax return for the tuition waiver tax year?</p>	<p><input type="checkbox"/> No</p> <p>Go to question 5.</p>	<p><input type="checkbox"/> Yes.</p> <p>Stop, the total amount of tuition and mandatory fees will be considered taxable income to you.</p>
<p>5. Do you expect your child to provide less than half of his/her total support during the tuition waiver tax year?</p> <p>Go to http://www.irs.gov/pub/irs-pdf/p501.pdf for more information and use the worksheet on page 16 for further clarification.</p>	<p><input type="checkbox"/> Yes</p> <p>Go to question 6.</p>	<p><input type="checkbox"/> No.</p> <p>Stop, the total amount of tuition and mandatory fees will be considered taxable income to you.</p>
<p>6. Except for temporary absences, including being away from home for college, do you expect your child to live with you for more than half of the tuition waiver tax year?*</p> <p>Go to http://www.irs.gov/pub/irs-pdf/p501.pdf on page 14 for additional information.</p>	<p><input type="checkbox"/> Yes</p> <p>Go to question 7.</p> <p><input type="checkbox"/> No, but I am divorced or separated from my child’s other parent and the four statements on page 14 of http://www.irs.gov/pub/irs-pdf/p501.pdf are true.</p> <p>Go to question 7.</p>	<p><input type="checkbox"/> No.</p> <p>Stop, the total amount of tuition and mandatory fees will be considered taxable income to you.</p>
<p>7. Do you expect to claim your child as a dependent on your federal tax return for the tuition waiver tax year?</p>	<p><input type="checkbox"/> Yes</p> <p>Skip question 8 and go to #9.</p>	<p><input type="checkbox"/> No.</p> <p>Go to question 8.</p>
<p>8. If you do not expect to claim your child as a tax dependent, could you do so except for a divorce decree or other exemption sharing arrangement?</p> <p>Go to http://www.irs.gov/pub/irs-pdf/p501.pdf for more information under the “Children of divorced or separated parents” section on page 14.</p>	<p><input type="checkbox"/> Yes</p> <p>Go to #9.</p>	<p><input type="checkbox"/> No.</p> <p>Stop, the total amount of tuition and mandatory fees will be considered taxable income to you.</p>
<p>9. Based upon your responses, there is no tax liability for tuition and mandatory fees for your child for the courses requested on this waiver form.</p>		

** The time your child lives in either on-campus or off-campus housing, while taking classes, counts as time living with you. Living in student housing for 6 months or more therefore is counted as an equivalent amount of time spent living with you.

SIGNATURES

My signature acknowledges that I have read, understand, and agree to comply with the Tuition Waiver Plan Policy found at <http://www.newschool.edu/human-resources/tuition-waiver-plan/>. I am eligible for this waiver and understand that my eligibility will be confirmed by the university. If my eligibility cannot be confirmed, I acknowledge my responsibility for tuition and mandatory fees (excluding health service fees). If I am requesting tuition waiver for a dependent, I have provided proof of our relationship. I also understand the potential tax implications.

Employee's Signature _____ **Date** _____

Supervisor's Signature*:** _____ **Date:** _____

***** Supervisor's signature is required before this form is presented to Human Resources if the course requested for the employee meets during normally scheduled work hours and/or the number of courses exceeds the two course plan maximum.**