THE NEW SCHOOL
A UNIVERSITY

Tuition Waiver Plan Policy

This policy applies to part-time faculty whose employment is covered by a collective bargaining agreement with Local 7902, ACT-UAW or Local 802, AMF

- The University provides a Tuition Waiver benefit for eligible courses taken at the New School. The tuition waiver applies to tuition and mandatory fees.

- Faculty and their dependents including legal spouses, qualified domestic partners, and dependent children under age 24 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.

When Tuition Benefits Begin

- Part-time faculty members and their eligible dependents are eligible for a tuition waiver on the basis of one course for every class taught. The University will count how many classes the part-time faculty member has taught during the past two academic years (including the current semester) to determine the maximum allowable number of courses that will be eligible for tuition waiver. In addition, the faculty member must be employed with the University at the time he/she seeks a Tuition Waiver benefit. For new part-time faculty members, courses can be taken in the same semester/session as the first class taught on a space available basis (excluding "income sharing" courses).

Who is Eligible?

- Part-time faculty members whose employment is covered by a Collective Bargaining Agreement with Local 7902, ACT-UAW or Local 802, AMF

- The legal spouse of a faculty member who is eligible for tuition benefits to begin. The spouse of a faculty member is defined as the person to whom the faculty member 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 faculty member whose New School Statement of Domestic Partnership has been approved by the Office of Human Resources (a "Qualified Domestic Partner").

- Eligible dependent children (child, stepchild, or adopted child) of a faculty member who is eligible for tuition benefits to begin.

- If a spouse or dependent children of faculty member 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 dependent child's employment status.

Definition of Dependent Child

- A biological or legally adopted child whom the faculty member, spouse, or Qualified Domestic Partner claims as a dependent when filing an income tax return for the most recent Calendar Year.

- A child who is under age 24 as of the first day of the semester. (A qualified dependent child will be eligible for tuition waiver under this policy through the end of the semester in which he or she turns age 24.)

- A child who is permanently and totally disabled at any time during the year, regardless of age provided he or she cannot engage in any substantial gainful activity because of a physical or mental condition. Written documentation must be provided which verifies that the dependent child meets the definition of "disabled".

- Proof of relationship must be provided to the Office of Human Resources the first time an application for benefits under this plan is made, unless proof of relationship is already on file with the Office. Valid documentation includes:

    - For a biological child: The child's birth certificate which shows the names of both parents and the child, or a recent tax form verifying dependency.

    - For a stepchild: The child's birth certificate which shows the name of both parents and the child, and the marriage certificate of the faculty member 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, and a copy of a completed and approved New School Statement of Domestic Partnership.

Tuition Waiver Guidelines

- 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. Please note that private lessons, taken as part of a degree program at Mannes, are eligible for a discount of 25% of the total cost.

- 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 (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 faculty 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 eligible faculty member, spouse, Qualified Domestic Partner, dependent child(ren), or child(ren) of a Qualified Domestic Partner 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 the Office of Student Financial Services.

Application Process

- A Tuition Waiver Request Form must be completed by the faculty member and submitted to the Office of Human Resources before registering for a course, along with the required supporting documentation if the tuition waiver request is for a dependent. 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 fax to 212 229-5884.

- Once approved by the Office of Human Resources, the individual is provided with a Fee Allowance Form that must be presented to the Student Accounts Office as payment. If this process is not followed, the faculty member will be billed by the University for the tuition and mandatory 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 Fee Allowance should be submitted to the Student Accounts Office 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 and Fee Allowance Form are required in the event that the individual decides to register for a new/different course.

- Dropping a course for which a Fee Allowance 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 faculty member to pay the late fees. This Tuition Waiver Policy will not cover late fees.

Tax Implication

- Eligible faculty members should note that the amount of the tuition waiver, if applicable, will be included in the faculty member's gross income and reported as wages or other compensation, which is subject to all payroll taxes, 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 faculty member's Federal,

State, and FICA taxable income and will generate additional withholding assessments against gross payroll wages. The faculty'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:

Beneficiary/Student	Undergraduate Program	Graduate Programs	Adult/Continuing Education (non-degree)
Part-Time Faculty Member	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 faculty member	No tax liability
Spouse	No tax liability	Total amount of tuition and mandatory fees is added as taxable income to the faculty member	No tax liability
Qualified Domestic Partner	Total amount of tuition and mandatory fees is added as taxable income to the faculty member	Total amount of tuition and mandatory fees is added as taxable income to the faculty member	Total amount of tuition and mandatory fees is added as taxable income to the faculty member
Dependent Child	No tax liability	Total amount of tuition and mandatory fees is added as taxable income to the faculty member	No tax liability
Child of Qualified Dependent Partner	Total amount of tuition and mandatory fees is added as taxable income to the faculty member	Total amount of tuition and mandatory fees is added as taxable income to the faculty member	Total amount of tuition and mandatory fees is added as taxable income to the faculty member

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

Termination of Employment

- Courses for Credit
    - Upon termination of employment with The New School, a faculty member, spouse, domestic partner or dependent 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. Part-time faculty members are required to make arrangements with the Office of 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, a faculty member, spouse, domestic partner or dependent 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.

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TUITION WAIVER REQUEST FORM
Part -Time Faculty Members
Fall 2014

PLEASE PRINT CLEARLY

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

This course is for: ☐ Self ☐ Spouse* ☐ Domestic Partner* ☐ Dependent Child*

*** Please see the following page for required supporting documentation**

Is this individual enrolled in a degree program? ☐ YES ☐ NO

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

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

Dependent's name: _____ Date of Birth: _____/_ ___/_____Gender: _____M _____F

If you checked "Dependent Child" please enter the child's age: _____

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

I wish to apply the following courses that I taught or are teaching this semester toward this benefit:

Fall 2014	Summer 2014	Spring 2014	Fall 2013	Summer 2013	Spring 2013	Fall 2012
CRN_____	CRN _____	CRN _____	CRN _____	CRN _____	CRN _____	CRN _____
CRN_____	CRN _____	CRN _____	CRN _____	CRN _____	CRN _____	CRN _____
CRN_____	CRN _____	CRN _____	CRN _____	CRN _____	CRN _____	CRN _____
CRN_____	CRN _____	CRN _____	CRN _____	CRN _____	CRN _____	CRN _____

I wish to request tuition waiver benefits for the following courses:

Subject , Course # and Section	# of Credits	Course Start Date	Course Level
		_____ / _____ / _____	☐ CE ☐ Undergrad ☐ Grad ☐ Cert/Audit
		_____ / _____ / _____	☐ CE ☐ Undergrad ☐ Grad ☐ Cert/Audit
		_____ / _____ / _____	☐ CE ☐ Undergrad ☐ Grad ☐ Cert/Audit
		_____ / _____ / _____	☐ CE ☐ Undergrad ☐ Grad ☐ Cert/Audit
TOTAL CREDITS:			

Employee Signature_____ **Date** _____

There is a 1-3 days minimum processing time frame for all requests. The Office of Human Resources will contact you once processing is complete and your fee allowance form is available.

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Tuition Waiver Program Information

- Part-time faculty are eligible to participate in this program on their date of hire
- The Tuition Waiver benefit is issued on the basis of one course for every course taught. Courses must be taken in the same semester/session earned on a space available basis (excluding "income sharing" courses), or the next fall, spring, or summer semester/ session, provided you have not voluntarily left the university. Courses that were scheduled but cancelled by you cannot be considered as courses taught.
- Your spouse, domestic partner (same- or opposite-sex), or dependent children are eligible for remission of tuition and fees. At the time you are submitting a tuition waiver request for a dependent you must provide:
    - For a spouse: you must provide a copy of your marriage certificate
    - For a domestic partner: you and your partner must complete and you must provide The New School's Statement of Domestic Partnership found at www.newschool.edu/hr/forms within the "Benefits Forms and Documents" section (along with the required supporting documentation as described in the Statement)
    - For a dependent child(ren)up to the age of 24: you must provide a copy of the child(ren)'s birth certificate(s) and your latest Form 1040. (*Please note that your child(ren) must be claimed as a dependent for federal income tax purposes to qualify for the tuition waiver benefit.)*
- Tax liability information:

For you:
Under the current law, the graduate-level tuition waiver benefits you receive in excess of $5,250 in a calendar year are subject to federal and state taxation (will be applied to your pay and reported as income).

For your spouse:
Under the current law, the total amounts of graduate-level tuition waiver benefits received by your spouse are subject to federal and state taxation (will be applied to your pay and reported as income).

For a domestic partner:
Under the current law, the total amounts of tuition waiver benefits received by a domestic partner are subject to federal and state taxation (will be applied to your pay and reported as income).

For your child(ren):
Under the current law, the total amounts of graduate-level tuition waiver benefits received by your child(ren) are subject to federal and state taxation (will be applied to your pay and reported as income).