THE NEW SCHOOL
A UNIVERSITY

# Tuition Waiver Plan Policy

This policy applies to employees whose employment is covered by a collective bargaining agreement with Local 94, Local 1205, Teamsters or Local 32BJ, SEIU or RAB.

---

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

- Local 94, Local 1205 and Local 32BJ employees (herein 'employee') 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.

Waiting Period

- Employees and their dependents are eligible for this benefit effective immediately with the exception of a degree program which requires the employee to complete 90 days of continuous and regular employment. Dependents may participate after acceptance of proof of tax-dependency by the Office of Human Resources.

Who is Eligible?

- All full-time and part-time Local 1205 and Local 32BJ employees.

- The legal spouse of an employee. 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 an employee 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 an employee.

- If a spouse or dependent child(ren) 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 dependent child's employment status.

Definition of Dependent Child

- A biological or legally adopted child whom the employee, 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 and a recent tax form verifying financial dependency.

    - 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, and a recent tax form verifying financial dependency.

    - For an adopted child: Legal adoption papers and a recent tax form verifying financial dependency.

    - 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, and a recent tax form verifying financial dependency.

Tuition Waiver Guidelines

- All full-time employees and their eligible dependent children are entitled to tuition waiver for all eligible courses given by the University (see below).

- Part-time employees regularly working less than fifteen hours per week may take one credit or non-credit course per term; part-time employees and variably scheduled part-time employees in the Registrars and Student Accounts Offices working fifteen to thirty-four hours per week may take two credit or non-credit courses per term. Children of part-time employees may use the unused portion of their parent's entitlement.

- Registration Assistants/Cashiers who have attained seniority, and all Contract employees who are engaged for a period of eight months or longer in an existing contract or in any subsequent employment contract, may take in the subsequent semester two credit or non-credit courses during the academic year. All courses are limited to one course per semester during employment, except that if no course is taken during the first semester, two courses may be taken during the second semester provided such employee is employed by the University during the full first and second semester.

- An employee may elect once each term to have his/her spouse or domestic partner take non-credit courses in lieu of the eligibility of his/her for tuition. A spouse or domestic partner of a full-time employee may share credits with the employee up to a joint maximum of twelve credits per term for an undergraduate degree. For a graduate degree, the spouse or domestic partner of a full-time employee, after three years of employment, may share credits with an employee, but out of twelve credits, the spouse or domestic partner may use a maximum of six credits per term. The provision is restricted to one Master's degree for the spouse or domestic partner and does not apply for a doctorate degree.

- The University will waive the maintenance of status fee for one academic year for all graduate study programs when warranted, and may require a written request endorsed by the employee's faculty advisor and the Office of Human Resources. This waiver must be in the best interests of the University and the employee.

- An employee registering for seven or more credits a term may be required to provide written permission from the appropriate Educational Advisor.

- 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. As previously noted, 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 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 eligible employee, 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 employee 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 employee 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 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 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 employee's Federal, State, and FICA taxable income and will generate additional withholding assessments against gross 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:

| Beneficiary/Student | Undergraduate Program | Graduate Programs | Adult/Continuing Education (non-degree) |
|---|---|---|---|
| Full-Time or Part-Time Local 1205 or Local 32BJ 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 |
| Dependent Child | No tax liability | Total amount of tuition and mandatory fees is added as taxable income to the employee | No tax liability |
| Child of Qualified Dependent 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 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, an employee, 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. Employees 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, an employee, 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.