



Policy Name: Tuition Remission Policy

Policy Number: 3111

I. Policy Statement

Hebrew Union College-Jewish Institute of Religion provides tuition remission for enrollment in degree programs at HUC-JIR as a benefit to eligible employees and emeriti professors.

II. Purpose of Policy

This benefit is offered to encourage HUC-JIR employees, professors emeriti, their spouses or domestic partners, and children to take advantage of HUC-JIR's academic programs and to provide meaningful financial assistance to defray the cost of these programs.

III. Applicability (Audience)

This policy applies to eligible HUC-JIR employees, professors emeriti, their spouses or domestic partners, and children.

IV. Definitions

Eligible Employees - Full-time faculty and staff, as well as professors emeriti

Domestic partners (as defined for participation in HUC-JIR benefits)

Children - For the purposes of this policy means the natural, adopted, or stepchildren of the employee, or his/her domestic partner.

Dependent Children - For the purposes of this policy means children who are eligible to be claimed as a dependent for federal tax purposes by at least one parent.

V. Procedures and Implementation

General Information

This policy covers only HUC-JIR graduate courses leading to an HUC-JIR degree taken by eligible HUC-JIR employees, professors emeriti, and their spouses or domestic partners and children. The availability of the Tuition Remission Plan does not guarantee admission to attend an academic degree program.

Most Recent Revision Effective Date: 06/01/2021

Initial Adoption Date:

Previous Revision Dates:



Undergraduate and graduate courses taken at other institutions are subject to different policies as established by agreement between HUC-JIR and those other institutions.

Eligibility and Participants

Full-time faculty and staff, as well as professors emeriti, are eligible for HUC-JIR tuition remission for themselves, their spouses, and children at the beginning of the first academic year following one year employment or retirement from the faculty. and their children are also eligible to participate in the Plan. The employee must be in good standing in order to qualify for the benefit.

Although most HUC-JIR programs require full-time commitment as a student, situations may arise in which a benefits-eligible employee is permitted to enroll in a degree-granting HUC-JIR program on an extended schedule of studies.

Employees may be required to provide proof of eligibility (birth certificate, tax forms, etc.). A child who is not considered a dependent under IRS guidelines may also be eligible for tuition remission.

Application Process and Deadline

An Application for Tuition Remission must be completed by full-time students for each academic year or by part-time students for each semester, quadmester or session.

The employee or professor emeritus must submit the Tuition Remission Application to the National Office of Human Resources thirty days prior to the beginning of the academic year, semester, quadmester or session to which it will apply.

The National Office of Human Resources will verify the applicant's eligibility and, if a returning student, confirm with the campus registrar the student's good standing/status. The approved form will then be forwarded to the campus financial aid officer, who will determine the amount of the student's award and send that information to Student Billing Records.

Determination of Tuition Remission Award Amount

All matriculated HUC-JIR students who apply for tuition remission will be required to complete the Free Application for Federal Student Aid (FAFSA) form to determine eligibility for federal, state, or institutional aid. HUC-JIR will then determine the amount of scholarship or need-based aid that it will award to the student. The amount of the tuition remission benefit will be the difference between the student's scholarship/financial aid award and the amount of the billed tuition.

Most Recent Revision Effective Date: 06/01/2021

Initial Adoption Date:

Previous Revision Dates:



Tuition Remission covers only tuition; it does not cover registration fees, service fees or any incidental expenses. The student is responsible for payment of all fees.

Taxation of Tuition Remission Benefits

- Tuition remission granted to an employee for graduate level courses is considered a benefit exempt from taxation up to a maximum of \$5,250 (IRS limit) per calendar year. Tuition remission above the IRS limit will be taxable to the employee. Any exceptions must comply with IRC Section 132(d) - Education Working Condition Fringe Benefit. Some states may also tax the benefit.
- The full amount of tuition remission for graduate courses taken by an employee's or professor emeriti spouse, domestic partner, or their dependent children is taxable income.
- The full amount of tuition remission for graduate courses taken by an employee's or emeritus professor's non-dependent children is taxable income.
- The employee or emeritus professor will not be reimbursed by HUC-JIR for any taxes owed.
- If you have questions regarding how taxable tuition remission will affect your take home pay consult your financial tax advisor.
- Questions about the tax liability relating to tuition remission should be directed to your personal tax advisor or consultant.

The amount of federal or state taxation will vary by individual, tax withholding elections and tax brackets (current vs. possible new tax bracket based upon individual's additional taxable income).

Tuition Remission Death Benefit

Eligible spouses, domestic partners and children who are enrolled and receiving tuition remission at the time of the death of their fulltime HUC employee or their professor emeritus, will continue to receive the tuition remission benefits until they complete their respective degree programs.

Students eligible for continued tuition remission under this death benefit provision are responsible for submitting their application for tuition remission in accordance with the application procedure stated above.



Tuition Remission for Work Related Non-Credit Courses at Affiliated Institutions

Full-time employees should consult the National Registrar for information concerning course availability at affiliated institutions.

Such courses may not be taken during the employee's regular workday and cannot interfere with the employee's regular.

VI. Enforcement

Participant Roster and Payroll Adjustments

At the beginning of each semester, the Student Billing Coordinator will send the Payroll Office a list of employees and professors emeriti who receive a taxable educational benefit and the amount of that benefit. This list will include any additions or changes in registration status. Payroll will make necessary adjustments to the employee's tax withholding in equal installments throughout the semester. In the case of an emeritus professor, a 1099 tax form will be issued. A letter will be sent to notify the employee or the professor emeritus of the amount of the taxable benefit and the taxation period.

Tuition Remission and Termination of Employment

Employees who receive tuition reimbursement must remain continually employed with the College-Institute for at least two full academic years after the last date of reimbursement. Employees who leave HUC prior to two years will repay the tuition reimbursement to HUC on the prorated basis described in the chart below.

<i>Time Elapsed from Tuition Reimbursement Dates(s) to Separation Date</i>	<i>Percentage of Repayment Applicable to Tuition Reimbursement Amount Received During 24 Months Prior to Separation</i>
6 months or less	100 percent
More than 6 months, but less than 12 months	75 percent
More than 12 months, but less than 18 months	50 percent
More than 18 months, but less than 24 months	25 percent

HUC-JIR will deduct from the employee's final wages and available PTO, any remaining tuition remission amounts due. Acceptance of the Tuition Remission Benefit Employees is an acknowledgement that any pro-rated tuition remission balance still owed to HUC-JIR must be repaid to HUC-JIR.

Most Recent Revision Effective Date: 06/01/2021

Initial Adoption Date:

Previous Revision Dates:



VII. Policy Owner, Management and Point of Contact Information

Nicole Jones, M.B.A., Global Director of Human Resources
njones@huc.edu

VIII. Exclusions

None.

IX. Effective Date

Reissued June 1, 2021

X. Related HUC-JIR Policies and Documents

Tuition Remission Application

XI. Notification of Policy Changes and Revision History

The College-Institute reserves the right to change this policy at any time. This policy is posted in the Policy Library at 3111 and in the Employee Handbook.

XII. Appendices, References, and Related Materials