



EMPLOYEE TUITION REMISSION

ELIGIBILITY

REGULAR FULL TIME*: ADMINISTRATORS, LOCAL 153 CLERICAL/TECHNICAL, LOCAL 153 SECURITY, LOCAL 311, LOCAL 32BJ MEMBERS WHO HAVE COMPLETED 3 MONTHS OF EMPLOYMENT.

9 credits/semester. Maximum of 24 credits per Calendar Year

REGULAR PART TIME*: ADMINISTRATORS, CLERICAL /TECHNICAL MEMBERS WHO HAVE COMPLETED 3 MONTHS OF EMPLOYMENT.

4 credits/semester. Maximum of 12 credits per Calendar Year

*Tuition Remission will be granted for the first registration period following 3 months of employment

FULL TIME FACULTY

PART TIME ADJUNCT FACULTY WHO HAVE COMPLETED TEN OR MORE SEMESTERS (as visitor or adjunct)

GENERAL REGULATIONS

- a) Employees who have tuition awards from outside sources must contribute those subsidies to Pratt Institute.
- b) The employee must meet normal course entry requirements; maintain good academic standing and good personal conduct.
- c) Only active employees are eligible for tuition remission. If employment is terminated, the registered student is responsible for the payment of the balance due for the full fifteen (15) weeks of the term.* (Example: Termination occurs during sixth week of employment. 6/15 of remission is granted. 9/15 to be paid by the employee, whether or not the employee continues the courses.) Withdrawal slips should be filed promptly.
- d) Tuition remission applies to courses in which there is sufficient enrollment to justify conducting the course, and in which there is room without scheduling additional sections.
- e) **ALL COURSES MUST BE TAKEN OUTSIDE REGULAR WORKING HOURS.** Rules and regulations on “refunds” are clearly stated in the bulletins of each School. If, however, there are questions on this matter please write or go to the Bursar’s Office for clarification.
- g) The Institute determines the number of instructors, classes, laboratories, etc., required for each term dependent upon the number of students who register. Planning for all this presents serious problems and many commitments must be made by the Institute. Please consider, carefully, the selection and number of courses for which you wish to register. Withdrawal or termination means a definite loss in time, money and benefits to you and the Institute.

NOTE: *Length of term varies with the School/Division and session.

I have read and understand the information in and hereby agree to abide by the regulations concerning registration, tuition payment and course withdrawal.

PLEASE PRINT FULL NAME _____

EMPLOYEE’S SIGNATURE	
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TUITION REMISSION DEADLINE

All tuition remission paperwork, including changes to your schedule, is due to the Human Resources office no later than the last day of the Add/Drop Period of the semester in which you are taking classes. Failure to submit completed Tuition Remission forms according to this deadline will result in denial of payment by the Human Resources office.

-If you make any changes to your schedule after you have submitted your Tuition Remission paperwork, you must notify the Human Resources office of the changes as this may affect your tuition remission amount and your taxable income.

COST AND TAXABILITY

For more information on this section please visit www.irs.gov and search under Tax Benefits for Education.

-Tuition Remission covers tuition ONLY. You are still responsible for all other general registration fees and other required fees. If you currently have medical coverage, you are also responsible for waiving the student health insurance fee in a timely manner.

-Tuition remission is a taxable benefit under IRS regulations. All* undergraduate, graduate, and continuing education tuition over \$5250 per calendar year is taxable. See implications below **in the Tax withholding section.**

-PART TIME FACULTY Part time adjunct faculty are eligible for tuition remission on a pro rata basis. The pro-ration per semester shall be based on the faculty member’s workload in the last preceding semester as against a full time per semester workload in the faculty member’s department.

Ex: You are an eligible part time faculty member who taught 9 contact hours in the previous semester (not including the summer) and your tuition costs are \$5000. Your tuition Remission is calculated as follows:

9/12(a full time workload) = .75

Your tuition remission amount is \$3750.00 (75% of \$5000)

You are responsible for a tuition amount of \$1250.00. Please note that IRS regulations regarding taxability also apply.

***JOB-RELATED COURSES:** Please speak with a qualified tax consultant if you have any questions about this category.

Job-Related courses are exempt from IRS taxation. The employee must be matriculated and the education must meet at least one of the following tests:

- The education is required by the employer or by law for the employee to keep his or her present salary, status, or job.
- The required education must serve a bona fide business purpose of the employer.
- The education maintains or improves skills needed in the present work.

However, even if the education meets one or all of the above tests, it is not qualifying education if it:

- Is needed to meet the minimum educational requirements of the employee’s present trade or business, or
- Is part of a program of study that will qualify the employee for a new trade or business.

INDICATE HOW YOU WILL HANDLE TAX WITHHOLDING FOR TUITION REMISSION

Check one of the two selections below. If you do not designate otherwise, taxes will be withheld where appropriate.

YES, Please make the proper tax deductions from my paychecks. Please note that tax will be withheld during the semester in which classes were taken.

EX: If you take classes during the Spring semester, and the tuition is \$5200, you will not be taxed for Federal or State taxes for that semester. There is still a small portion for payroll taxes that will be taken out. If you then take a class in the summer and/or anytime thereafter in the same calendar year, you will be taxed on any tuition amount that exceeds \$50(the maximum non-taxable tuition benefit is \$5250 per calendar year). This is done by adding the tuition to your salary so that taxes can be taken out for that additional amount. Once it has been taxed, that amount is automatically deducted from your salary, so you are only paying the taxes on that amount, and not actually receiving the salary.

NO, I do not wish the Institute to make Federal and State deductions from my paychecks for the taxable tuition remission. A small portion for payroll taxes must still be deducted. I understand that the tuition will be included in my taxable income for the tax year in which it is granted. Please note that you should check with an accountant if you choose this option as you may be subject to IRS penalties for under withholding.

I have read and understand the costs and taxability associated with tuition remission and its deadlines.

EMPLOYEE’S SIGNATURE _____

TUITION REMISSION APPLICATION FOR ELIGIBLE EMPLOYEES

Please complete all steps in the order outlined below.

STEP 1 - PLEASE PRINT YOUR NAME AND WORK LOCATION.

NAME _____ TODAY'S DATE: _____
SCHOOL OR DEPT. _____ TEL. EXT. _____
TITLE _____ SS# _____
DATE EMPLOYED _____ IF PT FACULTY, PLEASE NOTE _____
DAYTIME PHONE # _____

STEP 2 - PLEASE ANSWER ALL THE QUESTIONS BELOW.

- a) Term and year in which courses are to be taken: _____
- d) School in which courses are to be taken this term: _____

STEP 3 - LIST ALL COURSES BELOW.

<u>COURSE</u>	<u>SECTION</u>	<u>COURSE TITLE</u>	<u>DAYS</u>	<u>TIME</u>	<u>CREDITS/CEU</u>

REGULAR POINTS: _____ PLUS _____ EQUIVALENT NON-CREDIT POINTS _____ = TOTAL POINTS: _____

STEP 4 - APPROVAL OF THE DEAN OF THE SCHOOL IN WHICH THE COURSES ARE TAKEN.

This applicant is in good standing and approved for tuition remission in this school. The course numbers, titles, days, hours and points as listed above are correct.

SCHOOL IN WHICH COURSES ARE TAKEN

AUTHORIZED SIGNATURE AND DATE

STEP 5 - FINANCIAL AID STATEMENT -

Do you have any tuition awards from outside or Pratt sources? (i.e., scholarships, grants, etc.)

No Yes If yes, please list below:

<u>AWARD DESCRIPTION</u>	<u>AMOUNT</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____

If you are eligible for financial aid, your financial aid will be adjusted according to your percentage of tuition remission. Please consult with the Financial Aid office if you have any questions about your financial package.

STEP 6 - APPROVAL OF THE DIRECTOR OF HUMAN RESOURCES

1. Have your supervisor verify your work schedule on the following page.
2. Bring this tuition remission form **and** a copy of your Registration Statement to the Human Resources Office.
3. Regular Courses: The course selection and meeting times will be verified and the payment will be submitted to the Bursar's office.
Continuing Ed: You will be notified to pick up your fee payment voucher which you must submit directly to the Continuing Ed. department.

SUPERVISOR'S APPROVAL
WORK SCHEDULE AND CLASS VERIFICATION

		MON	TUE	WED	THU	FRI	SAT	SUN
AM	08-09							
AM	09-10							
AM	10-11							
AM	11-12							
PM	12-01							
PM	01-02							
PM	02-03							
PM	03-04							
PM	04-05							
PM	05-06							
PM	06-07							
PM	07-08							
PM	08-09							

CERTIFICATION STATEMENT

- 1) **I certify and understand that the regularly scheduled hours of work listed below have not and will not be adjusted or altered for scholastic purposes.**

EMPLOYEE'S SIGNATURE AND DATE	
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- 2) **This program will not interfere with the applicant's official duties, or regularly scheduled work hours which are outlined above.**
- 3) ***To authorize as Job-Related you must also submit a statement indicating how each class is related to the employee's job each semester. Please see the section titled JOB RELATED COURSES on page 2 of this application.**

SUPERVISOR'S SIGNATURE AND DATE	
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