

Tuition Remission, Reimbursement, and Exchange Policy

I. PURPOSE

Goucher College offers Tuition Remission, Tuition Reimbursement, and Tuition Exchange benefits to eligible employees and their dependents. Goucher reserves the right to discontinue or change the Tuition Remission, Tuition Reimbursement, and Tuition Exchange benefits at any time.

II. DEFINITIONS

- A. **Dependent Child:** A child (including biological, step, and adopted children) of an Eligible Full-time Employee who is primarily dependent on the Eligible Full-time Employee for financial support, is under the age of 26 before the College's deadline for registration for courses in the term for which Tuition Remission or Tuition Exchange has been requested, and is claimed as a dependent on the Eligible Full-time Employee's federal income tax return for the year(s) in which Tuition Remission or Tuition Exchange is granted.
- B. **Eligible Full-time Employee:** A full-time staff or faculty member who works in a regularly budgeted position. A full-time staff or faculty member works a minimum of 1,250 hours per fiscal year. This generally equates to a minimum of 30 hours per week.
- C. **Qualifying Part-Time Employee:** A part-time staff member who works in a regularly budgeted position working a minimum of 10 hours per week for at least 39 weeks per year or a half-time faculty member.
- D. **Term:** Fall, Spring, Winter (January), and Summer (June and July) terms.
- E. **Spouse:** An individual in a legally contracted marriage recognized by the State of Maryland with an Eligible Full-time Employee. This excludes estranged spouses maintaining separate domiciles. Due to IRS regulations, this benefit is not available to domestic partners.
- F. **Tuition Exchange:** Program where dependent children of Eligible Full-time Employees are eligible for tuition exchange scholarships at other participating colleges and universities.
- G. **Tuition Reimbursement:** Program where Eligible Full-time Employees are eligible for tuition reimbursement for a master's or terminal degree pursued at an outside institution.
- H. **Tuition Remission:** Waiver of tuition at Goucher College.

III. SCOPE

This policy applies to regular full-time faculty and staff and their eligible dependents, as well as regular part-time staff and half-time faculty.

IV. TUITION REMISSION

All Eligible Full-time Employees may apply for the tuition remission benefit for undergraduate and graduate courses for themselves, and undergraduate courses for their spouses, and/or their dependent children. Qualifying Part-time Employees are eligible to apply for the tuition remission benefit for undergraduate courses for themselves. Dependent children of part-time staff are excluded. The tuition benefit is extended to the Goucher II Undergraduate Studies. Applications for the tuition remission benefit may be obtained from the Office of Human Resources. The application must be completed prior to the start of each term the employee or dependent is enrolled in a course(s).

A. General Eligibility

1. An employee must meet College eligibility requirements prior to the term in which the employee or their dependent plans to enroll.
2. The applicant must meet all entrance requirements of the College.
 - i. A dependent applicant to the undergraduate program as a first-year student must complete Goucher's formal application process by January 15th and communicate their intent to enroll, including a non-refundable enrollment deposit, to the Office of Admissions by May 1st of the fiscal year preceding the first term of enrollment. The application deadline for transfer students is April 1st with a deposit deadline of June 1st.
 - ii. These deadlines apply to all first-year and transfer degree-seeking applicants, regardless of intended term start date and also to those seeking non-matriculated (non-candidate) status.
 - iii. Dates are subject to change; eligible employees interested in this benefit must be mindful of communications regarding any changes in deadlines or eligibility.
3. Enrollment in undergraduate courses is permitted once the minimum course enrollment has been met by paying students.

B. Tuition Remission for Eligible Full-time Employees and Qualifying Part-time Employees

1. Eligible Full-time Employees and Qualifying Part-time Employees of the College are eligible to take a maximum of two **undergraduate** courses per term and a maximum of six courses per academic year, provided:
 - i. Eligibility requirements are met, as stated above.

- ii. The department head or immediate supervisor has approved the absence from the job, as applicable. (Note: Supervisors are encouraged to work with employees to achieve this whenever possible.)
 - iii. Time taken off during the normal work schedule is made up during the work week in which it is taken.
 - iv. Eligible employees may attend on a degree or non-degree basis and may take courses for credit or audit.
2. Eligible Full-time Employees may apply for the tuition remission benefit for any for-credit **graduate** program at Goucher.
- i. Eligible Full-time Employees must meet the same admissions criteria as external applicants.
 - ii. Schedules vary by program.
 - iii. Once accepted to a program, enrollment in courses is permitted once the minimum course enrollment has been met by paying students.
 - iv. Tuition remission is available to non-matriculated students, but priority will be given to matriculated students.
 - v. Eligible Full-time Employees may receive tuition remission up to two courses in any session at one time and a maximum of six courses per academic year.
 - vi. Eligible Full-time Employees may take a combination of graduate and undergraduate courses at Goucher, but may not receive tuition remission for any more than two courses at one time.

C. Tuition Remission for Spouses of Eligible Full-time Employees

1. Spouses of Eligible Full-time Employees are eligible to take up to two undergraduate courses per term, space permitting.
2. At the time of initial application for tuition remission, the Eligible Full-time Employee must substantiate the marriage by showing the original marriage license to the Office of Human Resources.
3. Spouses of Eligible Full-time employees may attend on a degree or non-degree basis and may take courses for credit or audit.

D. Tuition Remission for Dependent Children of Eligible Full-time Employees

1. Dependent Children of Eligible Full-time Employees who are seeking their first undergraduate degree are eligible to attend classes on either a full-time or part-time basis provided the eligibility requirements of the Eligible Full-time Employee are met and the child is admitted as an undergraduate through the College's normal admission process.
2. Dependent Children may attend on a degree or non-degree basis and may take courses for credit or audit.

3. At the time of initial application, and again at the start of every Fall term, the Eligible Full-time Employee must provide a copy of their income tax return to the Office of Human Resources, showing that the child has been claimed as a dependent on the tax return.
 - i. In the event that a child is not claimed as a dependent on the Eligible Full-time Employee's tax return, but is dependent on the Eligible Employee for financial support, the Eligible Full-time Employee will be required to submit a Tuition Remission Program Affidavit of Dependency, showing that the child is unmarried, lives at home, and that the Eligible Full-time Employee provides primary financial support. Note: The College reserves the right to request this documentation at any time.
4. Dependent tuition will be remitted for up to 144 credits or through graduation, whichever comes first. Credits transferred from another institution do not count toward the 144 credit maximum.
5. The Eligible Full-time Employee or the dependent is responsible for paying for any credits taken above the 18 credit per term limit and/or any courses taken during an intensive course abroad (ICA), non-Goucher term study abroad program, or more than one term of a Goucher study abroad program.
6. Students who take any term off after the initial term or who plan to take a gap year prior to enrolling should consider the age limitation carefully; they will cease to be eligible for the benefit after the term in which they attain the age of 26.

E. Excluded Programs

Tuition remission does not extend to courses taken at other institutions as part of the various 4+1 partnership programs in pursuit of a master's degree. Tuition remission for Pilates classes, Applied Music courses, and courses in horseback riding offered by the Equestrian program, is not available to Eligible Full-time Employees, Qualifying Part-time Employees, Spouses, and/or Dependent Children.

F. Billing

1. Tuition remission covers the balance due of the tuition charged for courses taken, less any scholarships and grants from any source that is creditable toward tuition only. The Eligible Full-time Employee, Qualifying Part-time Employee, or Dependent (Spouse or Dependent Child) is responsible for paying all other fees, including all mandatory fees and non-tuition related costs.
2. Applications for tuition remission that are submitted after the first day of classes in any term will be subject to a \$75 administrative late fee.
3. In the event an employee should terminate employment with the College prior to the conclusion of a term or course during which the tuition remission benefit is being applied, the College may charge the employee for the cost of education on a pro-rated basis from the date of termination of the employee to the conclusion of the course or term. In the event an employee should terminate employment with the college during the summer or winter break period, then the tuition remission benefit will not be available for the following term.

G. Tax Liability

In general, IRS regulations consider anything of value provided to an employee by an employer to be a form of compensation. Eligible Full-time Employees may receive up to \$5,250 of graduate level tuition

remission per year on a tax-free basis. Graduate tuition remission in excess of \$5,250 is considered compensation and is subject to federal, Social Security, and Medicare taxes.

Taxes associated with the value of any graduate tuition remission in excess of \$5,250 will be withheld from the employee's regular pay. Whenever possible, arrangements may be made in advance with the College's Payroll Manager to spread the additional taxable income over multiple pays. The additional taxable income and taxes withheld will be reported on the employee's W-2 form for the tax year in which the tuition remission benefit was received.

V. TUITION REIMBURSEMENT

Eligible employees can receive up to \$1,500 a term toward graduate tuition for courses taken in the pursuit of a master's or terminal degree at an outside institution. Applications for the tuition reimbursement benefit may be obtained from the Office of Human Resources.

A. General Eligibility

1. Eligible employees must have 12 months of continuous full-time service with the College prior to the start of the term in which they plan to apply for this benefit.
2. The benefit is for up to a cumulative total of \$7,500 or through graduation at an accredited institution, whichever comes first.
3. Application for tuition reimbursement and proof of enrollment at the outside institution are required.
4. Employees may take a combination of graduate courses at an outside institution along with courses at Goucher, but may only receive one tuition benefit in any given term (i.e., tuition reimbursement for graduate courses at an outside institution or tuition remission for undergraduate/graduate courses at Goucher).

B. Application

The Office of Human Resources will review applications for eligibility and consult with the divisional vice president for request approval. Divisional vice presidents will receive and review requests for this benefit for the next academic year on a first-come, first-served basis with preference given to requests received by January 15 annually using the following criteria:

1. Verification of continued, full-time employment status
2. Nature of advanced degree
3. Relevance to role and responsibilities, as determined by the applicable supervisor and divisional vice president

The Office of Human Resources will maintain centralized funding for this benefit. This benefit is not guaranteed in any year and limits are dependent upon budget availability

No request is guaranteed and all requests are conditional upon the approval of the above named individuals.

C. Termination

In the event an employee should terminate employment with the College prior to the conclusion of a term or course during which the tuition reimbursement benefit is being sought, the College may deny reimbursement.

D. Reimbursement & Tax Liability

Stipends will be issued only after the eligible employee provides documentation of a grade of “B” or better in all classes taken and a current billing statement for any given term. Reimbursement may be a taxable benefit to the employee.

VI. TUITION EXCHANGE

The College participates in the Tuition Exchange Program, Inc. (TEP) and the Council of Independent Colleges Tuition Exchange Program (CIC-TEP), as supplements to the on-campus tuition remission program. Participation in the program allows Dependent Children of Eligible Full-time Employees to apply for tuition exchange scholarships at other participating colleges and universities.

A. General Eligibility

1. This is an eight-term, four-year benefit per eligible participant.
2. Dependent Children of Eligible Full-time Employees who are seeking their first undergraduate degree are eligible to participate provided the eligibility requirements of the Eligible Full-time Employee are met and the child is admitted as an undergraduate through the college or university’s admission process.
3. To be eligible, dependent children must be accepted for registration at an approved institution for the following fall term as a full-time student. While awarded scholarships are typically intended for eight terms, the original award is for one year and must be reapplied for annually.
4. At the time of initial application, the Eligible Full-time Employee must provide a copy of their income tax return to the Office of Human Resources, showing that the child has been claimed as a dependent on the tax return.
5. Compliance with all application requirements and deadlines.

Complete details of the Tuition Exchange Policies can be obtained from the Office of Admissions.

B. Termination

In the event an employee should terminate employment with the College prior to the conclusion of a term or course during which the tuition remission benefit is being applied, the College may charge the employee for the cost of education on a pro-rated basis from the date of termination of the employee to the conclusion of the course or term. In the event an employee should terminate employment with the college during the summer or winter break period, then the tuition remission benefit will not be available for the following term.

VII. RIGHT TO AMEND OR CHANGE THE POLICY

Goucher reserves the right to discontinue or change the Tuition Remission, Tuition Reimbursement, and Tuition Exchange benefits at any time.

VIII. RESPONSIBLE DEPARTMENT

[Office of Human Resources](#)

IX. CONTACT

The Associate Vice President for Human Resources is responsible for questions regarding this policy.