Overview

Tuition Remission Program
Eligibility
If you are a regular full-time employee and have an appointment of nine months’ or more duration you, your spouse, and your dependent children are eligible to participate in the Tuition Remission Program. Eligibility requirements for the Tuition Remission Program will no longer be able to participate in the Tuition Remission Program.

Employees whose percentage time worked decreases below the eligibility requirements for the Tuition Remission Program will no longer be able to participate in the Tuition Remission Program.

How the Program Works
What Is Covered The Tuition Remission Program covers undergraduate and graduate courses taken by you or your spouse and undergraduate courses taken by your dependent children.

The Tuition Remission Program applies only to courses offered by Boston University. No assistance is provided for courses taken at other colleges or universities.

When to Apply Once you have registered for your course(s), if you would like to apply for the tuition remission benefit for yourself, your spouse, or your unmarried dependent children, you may apply online at Employee Self Service at BUworks Central at www.bu.edu/buworkscentral. Alternatively, you may complete a Benefits Enrollment Form available at www.bu.edu/hr/home/forms/benefit-forms.

Upon request, paper forms will also be mailed directly to you by Human Resources. Completed paper forms must be returned to Human Resources at 25 Buck Street. You need only use one method of application—online or paper—not both.

Covered students under the Tuition Remission Program (employees, spouses, or children) register for classes separately through the Registrar’s Office and then receive credit from the Tuition Remission Program on their student accounts for approved credit hours.

How Approval Works Employees, spouses, and children receiving benefits are registered for classes on a space-available basis. Participating employees, spouses, or dependents are responsible for meeting admission requirements or prerequisites for any course or program.

Tuition Remission Does Not Cover Fees and Other Expenses, (e.g., Books, Lab Fees, Etc.) Registration fees and other fees, except the Continuing Student Fee, must be paid by covered students when they register for courses as those fees and expenses are not covered by tuition remission. Covered students must also pay for their books, lab fees, late fees, and any necessary classroom materials as those fees and expenses are not covered by tuition remission. Tuition remission also does not cover room and board.

Tuition Remission Benefits
Tuition remission benefits are granted on a semester basis. For the purposes of the program, the two summer sessions are treated as one academic semester.

If a service requirement applies to the tuition remission benefits for your spouse or dependent children, only continuous and full-time service with Boston University is counted toward fulfilling that requirement. Such service is measured from the date you become an eligible employee (see prior “Eligibility” section) up to and including the first day instruction begins.

Full-time employees are only eligible to receive tuition remission benefits as “employees.” It is Boston University’s policy that if you are a full-time regular employee you may not be enrolled at Boston University as a full-time student. Full-time student status is 12 or more credits. If you are a full-time regular employee, you are not eligible for benefits as a spouse or dependent of another employee.

An explanation of the benefits available to you, your spouse, and your dependent children follows.

Benefits for You
If you were hired on or before July 1, 1981 As an eligible employee you are entitled to 100% tuition remission for up to 8 credit hours of courses you take each semester. This includes graduate and undergraduate courses (see discussion below regarding the taxability of graduate courses).
If your employment ends before the first day instruction begins, you will be required to pay the full tuition for all courses taken that semester.

If your employment ends after the first day instruction begins, but before the final exam end date** for the semester, your benefits will continue until the end of the semester.

If you were hired on or before June 30, 1985, but after July 1, 1981 as an eligible employee you are entitled to 100% tuition remission for the first 4 credit hours and 90% tuition remission for the next 4 credit hours of courses you take each semester. This includes graduate and undergraduate courses.

If your employment ends before the first day instruction begins*, you will be required to pay the full tuition for all courses taken that semester.

If your employment ends after the first day instruction begins*, but before the final exam end date** for the semester, your benefits will continue until the end of the semester.

If you were hired on or after January 1, 1995, they may receive 100% tuition remission for courses taken after you have completed 16 months of eligible service.

If you were hired on or after January 1, 1995, they may receive 90% tuition remission for courses taken after you have completed 16 months of eligible service.

In the event you are no longer eligible to receive tuition remission benefits through the Tuition Remission Program, you and your spouse are individually eligible to receive tuition remission benefits as employees. You and your spouse are not eligible to receive benefits as a spouse.

Benefits for Your Dependent Children

Once you have satisfied the service requirement described below, each of your eligible unmarried dependent children may take up to eight semesters through the Tuition Remission Program, as long as they apply, are admitted to, are enrolled in undergraduate degree programs at Boston University or as seniors at Boston University Academy. The amount of tuition remission benefits granted for their courses depends upon your length of eligible service with the University. Tuition remission is not available for any graduate courses taken by dependent children.

If your employment ends before the first day of class, your spouse will be required to pay full tuition for the courses taken that semester. If your employment ends before the last day of classes, your spouse’s benefits will continue until the end of the semester.

Service Requirements

Your unmarried dependent children may receive 50% tuition remission for courses taken once you have completed four months of eligible service (i.e., continuous and full-time service) and:

• if you were hired prior to January 1, 1995, they may receive 100% tuition remission for courses taken after you have completed 16 months of eligible service.

If your employment ends after the final exam end date, you will be required to pay full tuition for all courses taken that semester. Your employee must provide the following:

• A copy of the dependent’s birth certificate, or

• A copy of the adoption certification, or

• A copy of the most recent tax return listing your dependent(s)

These documents will be kept in confidential files in Human Resources.

Age Limit for Dependent Children

Dependent children are no longer eligible for benefits under this program after the end of the semester in which they reach age 27. The exceptions to this provision are:

Military Service. For unmarried dependent children who are honorably discharged veterans, the period of eligibility will be extended beyond age 27 by the number of months of their military service, up to a maximum of 48 months.

Disability. Dependent children whose disabilities prevent them from completing undergraduate work within eight semesters by the time they reach age 27, must submit a written request for an extension of tuition remission eligibility to Human Resources. A physician’s statement indicating diagnosis, period of disability, and prognosis must accompany the request, along with a letter of recommendation from Boston University’s Disability Services regarding the student status of your dependent child.

Special Provisions Protecting Benefits for Dependent Children

For example, if you died with 10 or more years of continuous full-time service with Boston University and at the time of your death, your dependent child had received six semesters of tuition remission, he or she would be eligible for two more semesters of tuition remission, for a maximum of eight semesters.

Before Your Dependent Children Begin Receiving Benefits

If you retire from the University at age 55 or later and have completed 10 or more years of continuous full-time service with the University after age 45, the University will provide your eligible unmarried dependent children with eight semesters of tuition remission benefits in an undergraduate degree program at the University pursuant to terms specified herein.

If you should die while employed at the University, or are receiving disability benefits from the University’s Long-Term Disability Plan, the University will provide your eligible unmarried dependent children with up to eight semesters of tuition remission benefits in an

按规定，您的雇员在你雇佣之前于1995年1月1日或之后入职，可以享受100%的学杂费减免，最多可享受8个学期。如果您是连续全职员工并在达到27岁时仍然在读，可以申请延长到48个月。

在计算您雇员的潜在受益人时，应考虑以下条件：

- **The first day “instruction begins” for the semester is defined as the date published in the Boston University Office of the University Registrar Official Academic Calendar: Charles River.
- **The “final exam end” date or the “end of session” date for the semester is defined as the date published in the Boston University Office of the University Registrar Official Academic Calendar: Charles River. For the fall and spring semesters, it is the “final exam end date” for summer session, it is the summer’s “end of session” date.
Unpaid Leaves of Absence

Approved unpaid leave of absence or sabbatical counts as continuous full-time service per child toward meeting the Program’s service requirements. While on approved leave of absence without pay, you can accrue service (up to 24 months) toward meeting the Program’s service requirement.

Extended Military Leave
If you go on an extended military leave, you will accrue service toward meeting the Program’s service requirements for the entire period of the leave, provided you return to regular, full-time employment with the University following military service and within the time when your veteran’s re-employment rights are protected.

Medical Leave of Absence
During an approved leave of absence due to temporary disability, benefits continue for your dependent children until the end of a semester in which you complete six months of such leave without pay. You can accrue up to six months of service toward meeting the Program’s service requirements while on a temporary disability.

Boston University Courses Excluded from the Tuition Remission Program

Benefits are not granted for the following:
• Applied music fees
• Courses offered through the School of Medicine (except for courses offered in the Division of Graduate Medical Sciences and master’s degree program courses in the School of Public Health)
• Courses offered through the Goldman School of Dental Medicine
• Courses offered for all executive graduate programs, such as the Executive Master of Business Administration, the Executive Engineering Program, the Executive Master of Science in Investment Management Program, and the Executive Master in Business Administration in Health Care
• Courses offered for the Accelerated Master of Human Resource Education
• Non-credit courses or courses awarding Continuing Ed Units (CEUs)
• Online courses
• Room, board, and non-tuition portion of study abroad programs (for example, air fare and books)
• Courses not offered for credit, such as the courses offered at the Center for English Language & Orientation Programs, Continuing Education, and some Certificate Programs at Metropolitan College.

Income Tax Considerations

The tuition remission benefits you, your spouse, or your dependent children receive may be subject to federal income taxes, Massachusetts state income taxes, and FICA taxes. Under current tax laws, the following provisions apply:

Under current tax law effective January 1, 2002, up to $5,250 in value for graduate tuition remission benefits for employees are, generally, not considered taxable income. Graduate tuition remission in excess of $5,250 per calendar year for employees and all graduate tuition remission benefits for spouses are generally subject to federal, state, and FICA taxation.

Tuition remission benefits for undergraduate courses are generally tax-free. Due to nearly continuous changes in the tax laws, please contact Human Resources for the current status concerning the taxability of tuition remission benefits. You may also want to consult with a tax advisor.

Administrative Information About the Program

Type of Program
The Boston University Tuition Remission Program is an unfunded educational assistance program. It is not subject to the provisions of the Employee Retirement Income Security Act (ERISA) of 1974. Any determinations by Boston University regarding eligibility for the Tuition Remission Program or benefits thereunder are final, binding, and conclusive.

Program Amendment or Termination
Boston University intends to continue the Tuition Remission Program indefinitely; however, the University reserves the right in its discretion to amend, suspend, or terminate the program at any time.

For Additional Information
For additional information concerning the Tuition Remission Program, contact Human Resources.