

TUITION REMISSION PROGRAM





The Tuition Remission Program provides regular full-time employees with an outstanding education benefit. You and your family can take advantage of a wide range of courses and degree programs offered by the University.

Eligibility for benefits for you begin on the first day of the semester on or following your date of hire.

Eligibility for benefits for your spouse and dependent children begin on the first day of the semester after you have completed the appropriate service requirements.

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.

Your eligible dependent children are those whom you claim as exemptions on your federal income tax return during the calendar years in which they are enrolled in undergraduate degree programs at Boston University. They include:

Your unmarried dependent children or stepchildren

Certain age limits apply to eligible dependent children (see "Benefits for Your Dependent Children").

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 class(es), 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 on the BU Benefits Center at www.bu.edu/buworkscentral.

Upon request, paper forms will also be provided to you by Human Resources. Completed paper forms must be returned to Human Resources at hr@bu.edu. 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, not including 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 July 1, 1985 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 or undergraduate courses.

If your employment ends before the final exam end date or the end of session date** for the semester, you will be required to pay full tuition for all courses taken that semester. If you are involuntarily terminated from your position, no payment will be due.

**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 II "end of session" date. will continue until the end of the semester.*

Courses Scheduled During Work Hours

If a course you want to take is scheduled during normal working hours, you must have your department chair or supervisor sign your tuition remission form in order for the benefit to be approved. The University reserves the right to refuse to allow you to attend a class under the Tuition Remission Program if it conflicts with the needs of your department.

You must report all courses taken, not only courses covered by the Tuition Remission Program, to determine if there is a conflict with the needs of your department.

You will not receive pay while attending a class during scheduled work hours.

If you are taking more than 8 credits, you must have the approval of the Dean or Vice President for your unit before applying for the benefit.

Benefits for Your Spouse

Once you have satisfied the service requirement described below, your spouse will be granted 50% tuition remission each semester for all courses taken at Boston University. This includes graduate and undergraduate courses.

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 Requirement

Your spouse will be eligible for tuition remission benefits once you have completed 12 months of eligible service (i.e., continuous and full-time service) at Boston University.

If you and your spouse are both employed at Boston University and are both eligible for tuition remission benefits, you and your spouse are individually eligible to receive tuition remission 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, and 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 classes, your dependent will be required to pay full tuition for the courses taken that semester. If your employment ends before the

last day of classes, your dependent'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 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 your unmarried dependent children have received eight semesters of tuition remission benefits and need an additional semester to complete their undergraduate studies, it may be possible to repay the University for one semester of tuition remission benefits that were previously received in exchange for tuition remission benefits for a prospective semester. Please contact Human Resources for additional information regarding this provision.

Proof of Relationship Requirement

Full-time employees are only eligible to receive tuition remission benefits as an employee. You are not eligible for additional benefits as a dependent child of another employee eligible for tuition remission benefits.

Proof of relationship to the employee must be provided for eligible unmarried dependent children. The 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 Dependents 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 benefits eligibility to Human Resources.

Dependents must be registered with Disability and Access Services (DAS) either at the onset of their disability or at the beginning of their undergraduate studies at Boston University (whichever is first) to be eligible to request an extension of tuition remission benefits for a future semester.

To complete the registration process, your dependent must contact DAS. DAS will work directly with the student during the assessment process and will provide their recommendation to Human Resources regarding the request for an extension of the tuition remission benefit. Due to confidentiality, DAS staff will be unable to communicate with the employee without the student's permission and active engagement with their process.

Special Provisions Protecting Benefits for Dependent Children

Once 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, your eligible unmarried dependent children may continue to receive tuition remission benefits in an undergraduate degree program pursuant to terms specified herein. With respect to an Employee who ceased employment with Wheelock College, and thereafter immediately commenced employment with the University, on or after October 10, 2017 and on or before June 1, 2018 (the "merger transition period"), the Employee's years of service with Wheelock College (as reflected in the benefit plan records of Wheelock College) shall be treated as Years of Service with the University.

If you should die while employed at the University, or are receiving disability benefits from the University's Long-Term Disability Plan, your eligible unmarried dependent children may continue to receive tuition remission benefits through the semester in which your death occurred, subject to the Program's limits, as long as they remain eligible. In subsequent semesters, your years of continuous full-time service up to the time when you became disabled or died, will be used to determine the number of additional semesters up to a maximum of eight semesters for which each child is eligible in accordance with the following table:

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

Employee's years of continuous full-time service	Number of semesters per child
3 but less than 6	2
6 but less than 9	4
9 but less than 10	6

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 undergraduate degree program at the University depending upon your years of continuous full-time service at the point of your disability or death, in accordance with the following table:

Benefits During Authorized Absences from Work

The following applies to tuition remission benefits for you, your spouse, and your dependent

Employee's years of continuous full-time service	Number of semesters per child
3 but less than 6	2
6 but less than 9	4
9 but less than 10	6
10 or more	8

children while you are on an approved leave of absence or sabbatical.

Paid Leaves of Absence and Sabbaticals

Tuition remission benefits continue while you are on an approved

leave of absence with pay. Tuition remission benefits also continue if you are a faculty member on an approved sabbatical with pay. The period of time you are on leave of absence or sabbatical counts toward any service requirements specified in the program.

Unpaid Leaves of Absence

With prior approval from Human Resources, tuition remission benefits may be continued during an approved unpaid leave of absence that is taken for one of the following reasons:

1. Research purposes
2. Instruction
3. Government or other service deemed by the University to be in the public interest
4. Other activities as may be approved by the University

With the exception of the reasons stated above, tuition remission benefits will terminate for the duration of your unpaid leave of absence. If you take a medical leave as a result of a work-related incident or personal medical condition, your tuition remission benefit will terminate for the duration of your unpaid leave of absence. Tuition remission benefits will terminate for the duration of your leave on the earlier of the following dates:

1. The beginning of a semester following or coincident with the first day of your leave; or
2. At the end of any semester in which you begin your leave.

While you are 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
- Non-credit courses or courses awarding Continuing Ed Units (CEUs)
- Online courses

- Room, board, and non-tuition portion of study abroad program (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.

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.

About the Plans

Sponsor for the Plans

All of the plans described in this handbook are sponsored by the employer, Boston University, Boston, Massachusetts, which is also the Plan Administrator. Eligibility for the benefit plan described in this handbook applies to those University employees on the US payroll.

Boston University's Employer Identification Number

For identification purposes, the Internal Revenue Service has assigned number 04-2103547 to Boston University. You will need to know this number if you write to a government agency about any of the plans.

Type of Plan, Plan Number, and Plan Year

In addition to the University's Employer Identification Number, you need to know the following information:

- **Types of Plans** The plan described in this handbook is characterized by the federal government as a Welfare Plan.
- **Plan Numbers** Boston University has assigned Plan Number 701 to all of the Tuition Remission Program.
- **Plan Years** The financial records of this plan are kept on a Plan Year basis. The Plan Year for this plan is January 1 – December 31.

Administrator for the Plan

The day-to-day administration of the plan is handled by Human

Resources. However, if you have a question or a problem that cannot be resolved by Human Resources, you should contact the Plan Administrator.

The Plan Administrator for the plan can be reached by contacting:

Plan Administrator
The Trustees of Boston University
25 Buick Street Boston, MA 02215
Phone: 617-353-4489

Funding and Administration of the Plan

Tuition Remission Program benefits are paid out of the general assets of Boston University.

Agent of Legal Service

The agent for the service of legal process for the plan is:

University Counsel
125 Bay State Road
Boston, MA 02215

Legal process may be served on the Plan Administrator.

Fraudulent Claims

Submission of a claim for benefits under the plan described in this handbook includes a representation that the claim is bona fide and, to the best knowledge of the employee, dependent, or other claimant, proper for payment. Submission of a fraudulent or knowingly false claim by an employee or an employee's dependent participating in a plan will be grounds for disciplinary action against the employee, including termination of participation by the employee and/or covered dependent(s) under the plan.

Claims for Benefits/Appealing a Denial of Claims for Benefits

When you apply for benefits, there are time periods within which you must receive a decision on your claim for benefits. If you or your beneficiary applies for benefits and either part or all of the request is denied, you have the right to appeal that decision, provided the appeal is made in accordance with the provisions of the plan and applicable laws (e.g., appeals must be filed within required time periods).

Claims and Appeals to the University

For the Tuition Remission Plan, appeals regarding benefits or other issues affecting plan participants or other persons should be made to the Office of the Senior Vice President for Operations.

Documents and Laws Governing All Plans

The plan descriptions contained in this handbook were written from the documents that legally govern how the plans work.

In the event of any discrepancy between the plan descriptions in this handbook and the controlling contracts or plan documents, the language in the controlling contracts or plan documents will govern. If you would like a copy of any of these documents, please contact Human Resources.

The plans are also regulated by applicable provisions of applicable laws, which will govern in the event of any conflict between the law and the terms of the plans as described in either the documents or in the summary plan description.

Equal Opportunity/Affirmative Action Policy

Since its founding in 1869, Boston University has been dedicated to equal opportunity and has opened its doors to students without regard to race, sex, creed, or other irrelevant criteria. Consistent with this tradition, it is the policy of Boston University to promote equal opportunity in educational programs and employment through practices designed to extend opportunities to all individuals on the basis of individual merit and qualifications, and to help ensure the full realization of equal opportunity for students, employees, and applicants for admission and employment. The University is committed to maintaining an environment that is welcoming and respectful to all.

Boston University prohibits discrimination against any individual on the basis of race, color, religion, sex, age, national origin, physical or mental disability, sexual orientation, genetic information, military service, or because of marital, parental, or veteran status. This policy extends to all rights, privileges, programs, and activities, including admissions, financial assistance, educational and athletic programs, housing, employment, compensation, employee benefits, and the providing of, or access to, University services or facilities. Boston University recognizes that that equal opportunity is a reality. Accordingly, the University will continue to take affirmative action to achieve equal opportunity through recruitment, outreach, and internal reviews of policies and practices.

The coordination and implementation of this policy is the responsibility of the Director of Equal Opportunity. The officers of the University and all deans, directors, department heads, and managers are responsible for the proper implementation of equal opportunity and affirmative action in their respective areas, and they are expected to exercise leadership toward their achievement. It is expected that every employee of Boston University will share this commitment and cooperate fully in helping the University meet its equal opportunity and affirmative action objectives.

Boston University has developed detailed procedures, described in its *Complaint Procedures in Cases of Alleged Unlawful Discrimination or Harassment* (www.bu.edu/eeo/policies-procedures/complaint), by which individuals may bring forward concerns or complaints of discrimination and harassment. Retaliation against any individual who brings forward such a complaint or who cooperates or assists with an investigation of such a complaint is both unlawful and strictly prohibited by Boston University.

Inquiries regarding this policy or its application should be addressed to the Director of Equal Opportunity, Equal Opportunity Office, 19 Deerfield Street, Boston, MA 02215, or call 617-353-9286.

Amendment of Termination of the Plan

Boston University intends to continue maintaining the plan described in this handbook for the exclusive benefit of its employees.

However, the University reserves

the right to change or discontinue it, and to implement changes as required by federal, state, or local laws.

You will be informed of any material changes that are made to the plan. If a plan is terminated, your rights, on the date of the termination, would be governed by the provisions of the plan document.

A Final Note

This handbook presents a summary of Boston University's Tuition Remission Program for faculty and staff. It is designed as a quick reference source and is not intended to cover every point of policy. In certain instances, the University may exercise discretion, with respect to the administration of the plan described in this handbook. For more in-depth information, contact Human Resources.

Periodically, the University may make changes in policy that may not be reflected immediately in this handbook.

Again, for complete and up-to-date information about any policy or benefit, you should contact Human Resources.

Please note: The policy described in this handbook is not intended to create an employment contract between Boston University and its employees. Therefore, it does not alter the University's rights regarding discharges and layoffs.

