

## TUITION REMISSION PLAN FREQUENTLY ASKED QUESTIONS

### INTRODUCTION

#### 1. What is the Tuition Remission Plan?

The Tuition Remission Plan covers part-time undergraduate and graduate courses, and non-credit courses offered by JHU's academic divisions, and non-credit courses offered by CTY, The Berman Institute, and the Odyssey Non-Credit Liberal Arts Program. It also covers Required Continuing Education (See Required Continuing Education FAQ beginning with Question #18).

### ELIGIBILITY

#### 2. Who is eligible for this benefit?

- Full-time benefits-eligible JHU employees:
  - who have worked for JHU for at least 120 days and continue in a full-time, benefits-eligible position; and
  - their spouses, domestic partners, and dependent children.
- Retirees and their spouses, domestic partners, and dependent children.

**\*Visiting Faculty and Staff, Residents, Interns, and Postdoctoral Fellows are NOT eligible for this benefit.**

#### 3. Can an employee participate in the tuition remission plan during a leave of absence?

The tuition remission benefit is available only during periods in which the faculty or staff member is employed full-time, or during periods of authorized leave not exceeding one year in duration from which the faculty or staff member will return to full-time employment.

#### 4. If an employee and their spouse/ domestic partner are both employees, can they use the other's "unused" portion of the Tuition Remission Benefit?

No. Employees cannot be both an "employee" and a "dependent." The absolute maximum an employee can receive through Tuition Remission (for credit courses) is \$5,250 and of this amount, dependent's spending is limited to \$2,625.

#### 5. If an employee and their spouse/ domestic partner are both employees, can their dependent child use the Tuition Remission Benefit of both eligible employees?

Yes, a dependent child of two eligible employees can receive the maximum benefit of \$5,250 (\$2,625 per employee) for the calendar year.

### LIMITATIONS/DISALLOWANCES

#### 6. What does the plan not cover?

The plan does not cover:

- Costs exceeding \$5,250 (including any Tuition Reimbursement Benefit used)

- Any related fees
- Remedial courses
- Courses offered by institutions outside JHU (except for Required Continuing Education)
- GRE courses/Test preparation courses /Dissertation work
- Full-time studies (12 credits or more)

## TAXABILITY/WITHHOLDING ISSUES

### **7. Is the benefit received through the Tuition Remission Program taxable?**

- **For employees:** Tuition remission for your undergraduate and graduate courses is tax-free.
- **For spouses and dependent children:** Tuition remission used by your spouse and/or dependent children for undergraduate courses is tax-free. For graduate courses, it is considered taxable income to you and the university will withhold these taxes from your paycheck.
- **For domestic partners and their dependent children:** Any benefit provided for your domestic partner or the dependent children of that domestic partner will be taxed. The university will withhold these taxes from your paycheck. Tax questions should be directed to the Tax Office at 443-997-8688.

### **8. If I receive other financial support, in addition to the Tuition Remission Benefit, can I be taxed?**

Yes, you could be taxed on other financial support you receive. If you are taxed on other financial support, it will be reflected on your paystub. In that case, please contact the Tax Office at 443-997-8688 for more detailed information.

## COVERAGE

### **9. Does Tuition Remission cover course costs at schools other than Johns Hopkins University?**

No. Tuition Remission covers only credit and non-credit courses offered by JHU's academic divisions, and non-credit courses offered by CTY, The Berman Institute, and the Odyssey Non-Credit Liberal Arts Program.

**Note:** Tuition Remission is available for Required Continuing Education Courses Outside of Johns Hopkins University for approved outside courses, conferences, and seminars. Please see Question #17.

### **10. Are there upfront/out-of-pocket costs that employees must pay?**

Depending on the percentage of the remission offered for any particular course, the employee is required to pay the difference at the time of registration. Please see the [Remission Payment Chart](#). This chart details the payment allowances within each school.

### **11. What defines part-time?**

Eleven credits or fewer are considered part-time studies.

**12. Is there a grade requirement?**

No. There is not a grade requirement.

**13. What happens if an employee drops a class registered under the Tuition Remission Plan?**

Tuition Remission does not cover tuition costs for courses not completed (withdrawn from or dropped). The cost will be the responsibility of the employee.

**14. Will the employee still be able to participate in the Tuition Remission Plan if he or she terminates from the university before completing the course?**

If the employee has not met the limit, the employee will be reimbursed up to that amount if the course start date preceded the employee's termination date. Employees will not be reimbursed for courses that started after their termination date even if they registered for the course during their employment.

**15. Can an eligible employee participate in both the Tuition Remission and Reimbursement Plans?**

Yes. However, be sure of your needs and understand the limits of the plans. In total, across the education benefits, the university makes available to employees \$5,250 for credit course studies. Within the \$5,250 amount, a maximum of \$2,000 can be used on outside undergraduate courses covered through the Tuition Reimbursement Program for Undergraduate Studies.

If your plans are to use the \$2,000 available through the tuition reimbursement program for undergraduate studies, and you plan also to participate in JHU courses during the same calendar year, you will need to limit family tuition remission spending on credit courses to \$3,250. If you plan only to participate in the Tuition Reimbursement Plan for Undergraduate Studies, your reimbursement amount still may not exceed \$2,000.

**16. Who tracks the amount of tuition remission used by faculty, staff, retirees, their spouses, domestic partners and dependent children?**

The employee/retiree is responsible to track the amount of Tuition Remission they (including family members) are using, as severe tax consequences may arise if over-spending occurs. It is important that employee's track their remission because of the remission limits which differ from employee to spouse/ domestic partner to dependent child. Employees/retirees can access ISIS (Integrated Student Information System) to track remission usage: <https://prod.isis.jhu.edu/asp/>

**17. Can any unused portion of the \$5,250 be carried forward to the next calendar year?**

No, any unused benefit may not be applied to subsequent years.

## **REQUIRED CONTINUING EDUCATION**

### **18. Do I have to pay upfront for Required Continuing Education courses/conferences/workshops/etc.?**

Yes. You or your department must pay the appropriate tuition costs.

### **19. If I must pay upfront, how will I be reimbursed for the eligible expenses?**

Once the application is submitted and approved by the JHU Benefits Service Center, a credit is made to the departmental budget specified on the application. Your department, in turn, will reimburse you. Tuition Remission is never done through payroll; you will receive a separate check from your department.

### **20. For courses/conferences/workshops/etc. held outside of JHU, can I be reimbursed for travel/room/board expenses?**

No.

### **21. Are online courses/conferences/workshops/etc. eligible for the Tuition Remission Plan?**

Yes. As long as they satisfy the requirements and you receive a "certificate of attendance" indicating the number of continuing education credits earned.

## **APPLICATION PROCESS**

### **22. What is the application process for participating in the Tuition Remission Plan?**

The employee should: 1) complete the appropriate Tuition Remission Benefit Application, being sure to obtain the required signatures where necessary; and 2) **submit the application to the JHU Registrar's Office of the academic division offering the course they have selected.**

**Note:** Retirees' and their eligible family members must first have the Tuition Remission Application approved by the Benefits Service Center. Once approved, the application will be returned to the retiree who should then submit the application to the academic division offering the course.

### **23. Where should completed forms be sent?**

Submit the application to the JHU Registrar's Office of the academic division offering the course they have selected.

### **24. Is there a deadline for submitting the application to participate in the Tuition Remission Plan?**

Yes. Employees are expected to have submitted their paperwork to the JHU Registrar's Office of the academic division offering the course they have selected when registering for the course, but no later than December 15th for courses taken during the current calendar year.

### **25. Can Tuition Remission be approved retroactively?**

Retroactive Tuition Remission can only be approved within the calendar year it is submitted.

## **FORMS**

### **26. Where can I get the Tuition Remission Benefit Applications?**

The appropriate forms are available on the Benefits website. Employees may partially complete the forms online, then download for required dates and signatures.

- Tuition Remission Benefit Application for **JHU Faculty, Staff, or Retirees**:  
<http://www.benefits.jhu.edu/documents/trffacandstaff.pdf>
- Tuition Remission Benefit Application for **Spouse or Domestic Partner** of a JHU Employee or Retiree:  
<http://www.benefits.jhu.edu/documents/trfspouses.pdf>
- Tuition Remission Benefit Application for **Dependent Child** of a JHU Employee or Retiree:  
<http://www.benefits.jhu.edu/documents/trfchildren.pdf>
- Tuition Remission Benefit Application **for Required Continuing Education** Outside of JHU:  
<http://www.benefits.jhu.edu/documents/trfcec.pdf>

## **SUPERVISORY INVOLVEMENT/PARTICIPATION**

### **27. Does an employee desiring to participate in the plan have to obtain their supervisor's approval?**

Supervisor approval is needed to confirm an employee's status (length of employment and employee group). It must also be obtained for courses held during employees' work hours and by new employees requesting a waiver of the 120 day full-time employment requirement. Supervisors may waive the 120 day requirement only for courses that improve employees' ability to do their jobs.

### **28. Can a supervisor withhold approval?**

Supervisors must sign if an employee meets the 120-day, full-time requirement and work release is not a factor. Supervisors may only withhold their approval to not allow people to be away during the regular workday. Like healthcare, tuition remission is a benefit for which individuals are eligible, and unless it will negatively affect the work unit for the employee to be away during the work day, supervisors should encourage and support the professional and educational development of those who report to them.

## **GENERAL**

### **29. Where does the money come from to pay the tuition remission costs?**

Eligible remission costs do come out of the Benefits budget, and depending on what type of remission it is (credit, non-credit, staff development), the department may only be at risk if the employee does not attend the class (without sufficient notice).