

Dependent Terms and Conditions of USNH Tuition Benefit Plan

Credit Courses

FAMILY BENEFITS (spouse/legally dependent children):

A faculty or staff member must be employed in a benefits eligible position for one (1) year on or before the first day of classes in the semester for which application is made for his/her spouse/dependents. Enrollment includes any of the regular credit courses in which students remain fully registered at their home institution, offered by UNH, UNH Manchester, UNH School of Law, KSC, PSU, or GSC at one-half the tuition rate charged in-state residents. UNH School of Law students need to be admitted and matriculated. Children are considered dependent if, at time of enrollment, they are unmarried, have not reached age 24, and are dependent on the employee for more than half of their financial support, and are claimed on the employee's/spouse's income tax return as a dependent. Upon request, a faculty /staff member will be required to provide verification of eligibility for their spouse and/or dependent.

The amount of this benefit for the spouse and dependent children of percent time employees is pro-rated based on the percentage of the faculty/staff member's employment. For example, an employee who is 80% time will receive a tuition benefit equal to 80% of ½ the in-state tuition and 60% time employee will receive a tuition benefit for 60% of ½ the in-state tuition for their spouse or dependent children.

This benefit is not cumulative: If both the employee and the spouse are employed by USNH, dependent children are still required to pay one-half of the current in-state tuition.

Children of deceased faculty/staff who were employed in a status position for five years, or tenured, at the time of death are entitled to education benefits as provided by USNH policy at time of enrollment for credit courses up to age 24, or while the child has "legally dependent" status as defined by the IRS.

TAXATION:

USNH will comply with all state and federal laws regarding the taxation of tuition benefits. In compliance with the Internal Revenue Service (IRS), tuition benefits associated with graduate level classes taken by spouse/dependent are taxable income. USNH is required to report the amount of the graduate tuition benefit in a calendar year as income per the IRS and tax accordingly.

TERMINATION:

Employees terminating during the semester are responsible for payment of a pro-rated charge of the remaining amount of tuition which was previously granted for themselves, their spouse or dependents. If an employee terminates, USNH reserves the right to charge the former employee for any tuition which exceeds the proportionate amount of time worked during that fiscal year.

Non-Credit Courses

This non-credit tuition benefit **does NOT** apply to an employee's spouse or dependent children.