

# Employee Terms and Conditions of USNH Tuition Benefit Plan

## Credit Courses

Faculty or staff members may enroll in any of the regular credit courses offered by USNH at UNH-Durham, UNH-Manchester, UNH-School of Law, Keene State College, Plymouth State University or Granite State College.

EDUCATION BENEFIT BASED ON PERCENT OF APPOINTMENT FOR FACULTY/STAFF	# of courses permitted, total includes any combination of credit or non-credit courses per fiscal year (JULY 1 – JUNE 30). <b>Note: The summer term is considered the beginning of the Fiscal Year even if the courses begin before July.</b>
100% - 75% Time	Up to 5 courses. <b>Note:</b> non-credit benefit is a 50% reduction in charge for the non-credit course
74% - 50% Time	Up to 3 courses. <b>Note:</b> non-credit benefit is a 50% reduction in charge for the non-credit course

***Do not use this table for a Tuition benefit for non-credit courses. (See non-credit section below)***

The basic measure of the educational benefit is courses rather than credit hours. The total number of courses covered by the tuition benefit for a full-time faculty or staff member is limited to a total of five (5) in a fiscal year. Benefits DO NOT apply to, “short courses,” institutes, or courses offered by other institutions on campuses of USNH.

### **ELIGIBILITY:**

A faculty/staff member is eligible for the tuition benefit following successful completion of the Initial Introductory Period in a benefits eligible position. Generally, the staff Introductory Period is six (6) months (Extension Educator one (1) year). For purposes of this policy, the completion of the faculty initial introductory period shall mean following two (2) Semesters of benefits eligible employment. Eligibility for the tuition benefit will be determined and approved by the employee’s Campus Human Resources Office. **Enrollment in a course that is scheduled to meet during the staff member’s normal work schedule is permissible only at the discretion and approval of the employee’s supervisor.**

### **TAXATION:**

In compliance with Internal Revenue Code §127, up to \$5,250 per calendar year in tuition benefits associated with graduate level classes taken by employees are excluded from taxable income. If the amount of the graduate tuition benefit exceeds \$5,250 in a calendar year, USNH is required to report the excess (any amount over \$5,250) as income per the Internal Revenue Service 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

Faculty or staff members may enroll in any of the regular non-credit courses offered by USNH at UNH-Durham, UNH-Manchester, Keene State College, Plymouth State University or Granite State College.

EDUCATION BENEFIT BASED ON PERCENT OF APPOINTMENT FOR FACULTY/STAFF	# of courses permitted, total includes any combination of credit and non-credit courses per fiscal year (JULY 1 – JUNE 30). <b>Note: The summer term is considered the beginning of the Fiscal Year even if the courses begin before July.</b>
100% - 75% Time	Up to 5 courses. <b>Note:</b> non-credit benefit is a 50% reduction in charge for the non-credit course
74% - 50% Time	Up to 3 courses. <b>Note:</b> non-credit benefit is a 50% reduction in charge for the non-credit course

***DO NOT use this table for credit courses, please use the Tuition Benefit Table for credit courses***

The basic measure of the educational benefit is courses rather than credit hours. The total number of courses paid by the tuition benefit for a full-time faculty or staff member is limited to a total of five (5) in a fiscal year. The plan combines non-credit and credit courses when determining the employee’s overall course limitation for the fiscal year. Benefits DO NOT apply to, “short courses,” institutes, or courses offered by other institutions on campuses of USNH.

**ELIGIBILITY:**

A faculty/staff member is eligible for the tuition benefit following successful completion of the Initial Introductory Period in a benefits eligible position. Generally, the staff Introductory Period is six (6) months (Extension Educator one (1) year). For purposes of this policy, the completion of the faculty initial introductory period shall mean following two (2) Semesters of benefits eligible employment. Eligibility for the tuition benefit will be determined and approved by the employee’s Campus HR office. **Enrollment in a course that is scheduled to meet during the staff member’s normal work schedule is permissible only at the discretion and approval of the employee’s supervisor.**

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

**PLAN BENEFIT:**

The non-credit tuition benefit is equal to 50% of the course tuition. The costs for food and/or accommodations are not covered.

**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. If an employee terminates, USNH reserves the right to charge the former employee for any tuition paid which exceeds the proportionate amount of time worked during that fiscal year.