

Terms and Conditions of USNH Tuition Benefit Plan

Employee

Credit Courses

Employees 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.

Employee's Appointment Percentage	Number of Courses
100% - 75% Time	Up to 5 courses

The basic measure of the tuition benefit is courses rather than credit hours. The total number of courses covered by the tuition benefit for an employee in a benefits eligible position that is 75% - 100% is five (5) courses in a fiscal year (July 1st – June 30th). The plan combines credit and non-credit courses when determining the total number of courses in a fiscal year. The Summer term is considered the beginning of the fiscal year, regardless when the first day of class begins. The tuition benefit DOES NOT apply to "short courses," institutes, or courses offered by other institutions held on the campuses of USNH.

Eligibility:

An employee is eligible for the tuition benefit following successful completion of the Initial Introductory Period in a benefits eligible position. Generally, the employee Introductory Period is six (6) months, the Extension Educator Introductory Period is one (1) year and the Faculty Introductory Period is the completion of two (2) semesters. 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 employee'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 will report the excess amount over \$5,250 as income and withhold the applicable taxes through the employee's payroll check.

Termination:

An employee who terminates employment while using the tuition benefit will be responsible for a pro-rated portion of the amount of the tuition based on their last date of employment.

Non-Credit Courses

Employees 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.

Employee's Appointment Percentage	Number of Courses
100% - 75% Time	Up to 5 courses

The basic measure of the tuition benefit is courses rather than credit hours. The total number of courses covered by the tuition benefit for an employee in a benefits eligible position that is 75% - 100% is five (5) courses in a fiscal year (July 1st – June 30th). The plan combines credit and non-credit courses when determining the total number of courses in a fiscal year. The Summer term is considered the beginning of the fiscal year, regardless when the first day of class begins. The tuition benefit DOES NOT apply to "short courses," institutes, or courses offered by other institutions held on the campuses of USNH.

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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:

An employee who terminates employment while using the tuition benefit will be responsible for a pro-rated portion of the amount of the tuition based on their last date of employment.