

## **EDUCATION BENEFITS**

### **Tuition Waiver (excludes all Simmons Online 2U enabled courses)**

All regular benefit-eligible full-time and eligible part-time employees may take courses at the University; undergraduate courses are free of charge and graduate courses are at a cost share for those hired on or after July 1, 2020. Following is important information regarding this benefit.

- Employees and eligible family members may take courses on a space-available basis.
- Eligible family members may only take undergraduate courses, there is no graduate course benefit for family members.
- Employees are not automatically entitled to take courses, particularly if the course is offered during your regular work hours. Your manager does not have to approve your taking a course if she or he feels that it will interfere with the performance of your job responsibilities or that your absence will hamper the operations of your department.
- Regular benefit-eligible full-time employees are eligible to take 1 course (up to a maximum of 4 credits) in each semester, including one course in each summer session(s), during the first year of your employment.
- Regular benefit-eligible full-time employees are eligible to take 2 courses (up to a total of 8 credits) in each semester including one course in each summer session after you have completed one year of service as a regular benefit-eligible full-time employee. Your one-year anniversary of your start date must fall on or before the last day of the class registration period.
- Benefits-eligible employees who work less than full-time (less than 40 hours) may take one course (up to 4 credits) in the fall and spring semesters.
- Employees may take any undergraduate or graduate course with the following exceptions:
  - All of Simmons' graduate schools or programs may limit the number of courses a non-matriculated employee may take.
  - Excludes all Simmons Online 2U enabled courses.
  - If you or your eligible family member wishes to matriculate into an undergraduate program, then you or the family member must submit an application for admission and meet all applicable admission requirements. Check with each school to learn its specific admissions requirements. Because the Simmons undergraduate program is single-sex, male employees, and/or eligible dependents may take undergraduate courses on a non-degree basis, but they may not matriculate into the undergraduate program.

- Employees on a PIP (“Performance Improvement Plan”) generally will not be permitted to take courses.
- If you are hired on or before June 30, 2020, graduate classes are free of charge.
- If you are hired on or after July 1, 2020, graduate classes are at a cost share
  - 0 up to 3 years of service = 25% discount on tuition
  - 3 years up to 5 years of service = 50% discount on tuition
  - 5 years + years of service = tuition covered at 100%

There are limits on the number of courses you may take:

<b>Employee status</b>	<b>Spring Semester</b>	<b>Fall Semester</b>	<b>Summer Session</b>
Regular benefit-eligible full-time, less than one year of service	1 course (up to a maximum of 4 credits)	1 course (up to a maximum of 4 credits)	2 courses, one in each summer semester (up to a maximum of 8 credits)
Regular benefit-eligible full-time, more than one year of service	2 courses (up to a maximum of 8 credits)	2 courses (up to a maximum of 8 credits)	2 courses, one in each summer semester (up to a maximum of 8 credits)
Regular benefit-eligible part-time	1 course (up to a maximum of 4 credits)	1 course (up to a maximum of 4 credits)	
Adjunct	1 course (up to a maximum of 4 credits) in the semester the adjunct faculty member is actively teaching with Simmons		

## **COF Cross Registration**

Through Simmons' partnership with the Colleges of the Fenway (COF), full-time benefits-eligible employees may enroll at another COF institution in one undergraduate course per semester, on a space-available basis, at no cost following completion of one year of employment in a full-time benefits-eligible position. Taking a course at another institution will be in place of and not in addition to a course at Simmons. Simmons does not offer a dependent cross registration benefit with the COF institutions.

For details including the procedure to enroll in a COF course, refer to the COF web site at:

[colleges-fenway.org/cross-registration/employee-cross-registration-guidelines](https://colleges-fenway.org/cross-registration/employee-cross-registration-guidelines)

## **Tuition Benefits for Family Members (excludes all Simmons Online 2U enabled courses)**

After you complete one year of service at Simmons, your spouse or domestic partner and/or dependent child (as defined by the IRS) are eligible to take undergraduate courses at Simmons free of charge. For each employee, only one dependent child may be enrolled at any one time. The University will require proof of dependency for the child before enrollment is approved. Your spouse/domestic partner and dependent child can be registered simultaneously with no maximum credit restriction. There is no benefit for graduate courses for family members.

## **Tax Considerations**

You are responsible for the tax consequences of participating in the tuition benefit program. This means that you are responsible for paying applicable taxes on tuition benefits for yourself, your spouse, or your domestic partner, and/or dependent child.

Generally, there are no taxes on undergraduate courses unless for a domestic partner given they are not considered your Federal tax dependent. Graduate courses may be considered taxable income. If your graduate tuition benefit exceeds \$5,250 per calendar year, and if you believe that your course is related to your job, you may request an exemption from federal and state taxes. To request the exemption, complete the form titled *Graduate Tax-Exempt Certification*, available on the Benefits website and return with your completed Tuition Eligibility forms to <mailto:hr@simmons.edu>. The completed form must be filed with the Human Resources and Office of Student Financial Services by the end of the second week of classes.

IRS Publication #508 (*Tax Benefits for Work-Related Education*) discusses what qualifies as work-related education. This publication can be downloaded from the IRS web site ([irs.gov](https://www.irs.gov)).

If federal taxes apply, they will be processed through Payroll.

If the value of your graduate course(s) exceeds \$5,250, taxes will be charged at the rate of 39.95%, calculated as follows:

Federal Income Tax	27.00%
Social Security Tax	6.20%
Medicare Tax	1.45%
State Tax	5.30%
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Total	39.95%

**Compensation**

If you are a non-exempt employee and take an approved course during work hours, you will not be paid for this time. If your manager allows you to make up time, you will be paid for all hours worked as indicated on your timesheet.