

Tuition Remission

UMCES encourages and supports University faculty, staff and retirees to make use of the opportunity to enroll in academic courses at USM institutions. Tuition remission benefits are also available for the spouse and dependents of regular status and retired faculty and staff members. Tuition remission is available to those choosing to utilize the benefit in accordance with the Board of Regent's Policy VII-4.10 "University System of Maryland Policy on Tuition Remission for Faculty and Staff," and policy VII-4.20 "University System of Maryland Policy Concerning Tuition Remission for Spouses and Dependent Children of Faculty and Staff."

Regular-status faculty and staff have the option of utilizing tuition remission to attend other USM institutions, as well as Baltimore City Community College, St. Mary's College of Maryland, and Morgan State University. In addition to the University of Maryland, College Park, the USM institutions are: University of Maryland, University College; University of Maryland, Baltimore; University of Baltimore; University of Maryland, Baltimore County; University of Maryland, Eastern Shore; Towson University; Frostburg State University; Bowie State University; Coppin State University; and Salisbury University.

Eligibility

Regular-Status Faculty and Staff

The terms "regular-status faculty" and "regular-status staff" refer to an employee who is appointed to a position within the University System of Maryland through the approved budgetary and appointment procedures, with the intent that such appointment is for a duration of at least six months. Regular-status faculty and staff members are eligible for tuition remission.

Full-Time Regular Faculty and Staff

Full-time regular-status faculty and staff are eligible for tuition remission, not to exceed 8 credits for the Spring and Fall semesters, and not to exceed 6 credits hours total for the Summer Sessions for undergraduate and graduate level courses. Full-time regular faculty and staff are also eligible for tuition remission benefits at any USM institution, as well as Baltimore City Community College, St. Mary's College of Maryland, and Morgan State University, consistent with the tuition remission policy of the campus the employee wishes to attend.

Part-Time Regular Faculty and Staff

Part-time regular-status faculty and staff are eligible for tuition remission benefits equivalent to those of a full-time regular faculty and staff member, but prorated to the employee's percent of employment, not to be less than 50% for undergraduate and graduate level courses. Part-time regular faculty and staff are also eligible for tuition remission benefits at any USM institution consistent with the tuition remission policy of that campus.

Contingent Category 1 (C1)

Contingent Category 1 employees are not eligible for tuition remission benefits.

Contingent Category 2 (C2)

Contingent category 2 employees are eligible for tuition remission benefits that are negotiated and defined in the employment contract. As a required minimum benefit, C2 employees are eligible for tuition remission benefits at the home institution of employment only. However, USM institutions will accept tuition remission for a C2 employee if it has been negotiated and is provided for in the employee's employment contract. To confirm that a USM institution will accept tuition remission for a C2 employee, the C2 employee should contact the Human Resources Department of the campus where the classes are offered. When applying for tuition remission at another USM institution, a copy of the employment contract must be submitted with the form.

Full-Time Graduate Assistants (20hrs)

Full-time graduate assistants are eligible for 10 credits of tuition remission for the Fall and Spring semesters, and 4 credits for the summer sessions combined.

Part Time Graduate Assistants (10hrs)

Part Time Graduate Assistants are eligible for 5 credits of tuition remission for the Fall and Spring semesters and 2 credits of remission for the summer sessions combined.

Fellows

Fellows are eligible for up to 15 credits of tuition remission. All tuition remission requests and inquiries for fellowships should be directed to Regina Clary of the Graduate School.

Retirees

Retirees of the University of Maryland are also eligible for tuition remission. For the purposes of acceptance of the tuition remission requests, a "University of Maryland System Retiree" must be receiving State of Maryland retirement checks and/or optional retirement plan checks, and have earned at least five years of USM service credit, inclusive of the former University of Maryland and Board of Trustees of State Universities and College institutions. Verification of retiree status may be obtained by contacting the Human Resources Office from which the employee has retired. Retirees are eligible for tuition remission benefits equivalent to that of an active employee based on the retiree's FTE at the date of retirement. In other words, if at retirement an employee was in a full-time (100%) status, the tuition remission benefits shall be equivalent to that of a regular full-time active employee. If an employee retires from a part-time regular position, the tuition remission benefits shall be equivalent to that of a part-time regular employee.

Spouse and Dependents

Spouse and Dependents of Regular-Status Faculty and Staff

Spouses and dependents of regular faculty and staff are eligible for tuition remission for full tuition, prorated to the percentage of employment (FTE) of the employee for the Fall and Spring

semesters, and not to exceed four credits for the whole summer sessions. Tuition remission policy provisions and restrictions are based on the employee's date of hire (below).

Who qualifies as a "Dependent Child?"

The term "child" shall include a son, daughter, stepson, stepdaughter, legally adopted son and legally adopted daughter. A "dependent child" is a child who is "financially dependent," as that term is defined by the Internal Revenue Service (IRS). According to IRS regulations, a dependent child is eligible for tuition remission benefits if they are receiving more than 50% of their financial support from the employee and are under the age of 24, and are a full time student. If you are not sure your child qualifies as a dependent under the IRS Rules, click [here](#) to take the IRS Dependency Test.

Employees hired prior to January 1, 1990 are eligible for undergraduate and graduate level courses at any USM institution, as well as Baltimore City Community College, St. Mary's College of Maryland, and Morgan State University. The spouse and/or dependent child of the employee must be admitted as a student through the normal admission process.

Conditions of Eligibility

Employees hired between January 1, 1990 and June 30, 1992 are eligible for tuition remission benefits for their spouse and/or dependents for the first undergraduate degree only. Coursework must be done at the employee's home campus unless the program is not offered at the home campus. In that situation, with the approval of the Director of Human Resources and the President, the spouse or dependent may receive 50 percent tuition remission for courses taken at another USM institution, as well as Baltimore City Community College, St. Mary's College of Maryland, and Morgan State University.

Employees hired after July 1, 1992, tuition remission benefits for their spouse and or dependent children become available after they have worked for the University for two years. Tuition remission benefits will be paid for the first undergraduate degree and courses must be taken at the home institution of the employee. Course work must be done at the employee's home institution unless the program is not offered at the home campus. In that situation, with the approval of the Director of Human Resources and the President, the spouse or dependent may receive 50 percent tuition remission for courses taken at another USM institution, as well as Baltimore City Community College, St. Mary's College of Maryland, and Morgan State University. Spouse and Dependents of Retirees of the University of Maryland
Spouse and dependent children of retirees are eligible for tuition remission benefits in accordance with the guidelines for that of spouse and dependents of regular active employees. The employee must be receiving a State of Maryland retirement check and/ or a TIAA/CREF retirement check. The Human Resources Office of the institution from which the retiree has retired may verify retirement from the State of Maryland.

Spouse and Dependents of Deceased Employees

Spouse and dependent children of employees who die in service are eligible for tuition remission benefits equivalent to that of spouse/dependents of regular active employees in accordance with the following guidelines:

1. If the deceased employee's length of service was less than three years, the spouse/dependent is eligible for one academic year.
2. If the deceased employee's length of service was between three and five years, the spouse/dependents are eligible for two academic years.
3. If the deceased employee's length of service between five and seven years, the spouse/dependents are eligible for three academic years.
4. If the deceased employee's length of service was between seven and nine years experience, spouse/dependents are eligible for four academic years.
5. If the deceased employee's length of service was more than nine years, the spouse/dependents are eligible for five academic years.

Eligibility for tuition remission for spouses shall expire at the end of the seven years following the death of the full-time employee, and for dependent children, on the twenty-second birthday. For spouse/dependents of deceased part-time regular employees who were employed at least 50 percent-time or more, the percentage of remission shall be proportional to the percentage of employment (FTE), averaging the three years immediately preceding the employee's.

How Do I Apply for Tuition Remission?

The tuition remission request form must be completed for tuition remission requests for other campuses. Once the request is completed, your department head/director must review and approve the request. The form should then be sent to the University Human Resources Benefits Office with a self addressed return envelope for review and final approval and forwarded to the appropriate campus for processing. The employee will receive two copies of the approved tuition remission request in the campus mail within one week of receipt of the form by University Human Resources. Departmental payroll and benefits personnel typically have a supply of the tuition remission forms; Or select "[USM Tuition Remission Request Form](#)".

What Tuition Remission Benefits are taxable?

The IRS does not tax tuition remission benefits for undergraduate courses. Beginning January 1, 2002, tuition remission benefits for employees for graduate level courses will no longer be taxed unless the amount remitted exceeds \$5,250.00. If the remission does exceed the \$5,250 maximum, the employee will be taxed on the amount above the maximum threshold. Tuition remission for spouses and dependents at the graduate level will continue to be taxed. The amount to be taxed will be added to the employee's paycheck over set pay periods and taxes will then be deducted.

What Other Issues Should I be Aware of?

Mandatory Fees

Mandatory fees are waived for faculty and staff only. Graduate assistants and spouses/dependents of employees are responsible for all mandatory fees and non-tuition related costs.

Remedial Level Courses

Remedial level courses (courses below the 100 level) are not covered by tuition remission. This includes remedial math and courses offered by the University of Maryland English Institute (UMEI) courses. Tuition remission will only cover for-credit courses that may be applied toward a degree.

Dropping/Adding and Withdrawing

If an employee or a spouse/dependent drops or withdraws from a course on or after the first day of classes, all or part of the tuition costs may be charged to them. If an employee or a spouse/dependent drops a course and adds another course on the same day, tuition remission will not be affected. However, if an employee or a spouse/dependent drops a course on or after the first day of classes and does not add another course that same day, the tuition remission benefit for that class will be lost. The tuition cost for that class would then be the responsibility of the student. If an employee or a spouse/dependent adds a course to your schedule with no drops, tuition remission will cover the course as long as the TR-ELF/tuition remission request form has enough "credits to be remitted" to cover the additional course. The departmental payroll and benefits clerk can assist with modifying the original tuition remission form should more credits be needed.

Daytime Courses

Faculty or staff employees who wish to utilize tuition remission by taking courses during the day must receive the approval of their department head, who will ensure that daytime coursework does not interfere with the employee's assigned responsibilities, and does not have operational impact.

Programs Exempt from Tuition Remission

Programs of study that are exempted from this policy include the M.D. and D.D.S. programs at the University of Maryland, Baltimore, and other programs as may be recommended by the President of the institution offering the program and approved by the Chancellor. Availability of tuition remission for self-support programs and courses shall be recommended by the President of the institution offering and approved by the Chancellor. The host institution shall apply the exempted status equally to the applicants who wish to participate in the tuition remission program, whether from the host institution or other institutions.

For the Summer Sessions, the Young Scholars Program and the Arts at Maryland Program for high school students are exempt from the tuition remission benefit.