To: Staff  
From: Michelle Scichilone, Assistant Vice President for Human Resources  
Date: 5/11/15  
Re: Brandeis University Undergraduate Tuition Remission - Justice Brandeis Semester - 2015

If you wish to apply for tuition remission benefits for your dependent son or daughter for the Justice Brandeis Semester (JBS), please complete the attached application and submit it along with a copy of the top portion of your latest IRS tax return* to Giovanna Abeiga at MS 118. The amount of the benefit is equal to 75% of the JBS tuition charge. This benefit is applicable to tuition only and does not include room and board or any other expenses. **The JBS is applied to the 8 undergraduate semesters for qualified dependent tuition remission.** Other types of tuition remission, including scholarships received by the student, may reduce this benefit by that portion of the other benefit that is over 25% of the Brandeis University tuition. This benefit may be revised or amended by the University at any time with or without notice.

*All Employees are required to provide proof of dependency by submitting a photocopy of the top portion of their latest IRS tax return listing the child as a dependent before the tuition remission benefit will be approved.

Eligibility:

1) The staff member must have completed four (4) years of consecutive full-time employment by September 1 of the year of application. For those staff who will have completed four (4) years of consecutive full-time employment during the fall semester, the following pro-rated tuition remission benefit shall apply:
   a) Eligibility criteria met by October 1 – 75% tuition benefit for that semester will be reduced by 25%
   b) Eligibility criteria met by November 1 – 75% tuition benefit for that semester will be reduced by 50%
   c) Eligibility criteria met by December 1 – 75% tuition benefit for that semester will be reduced by 75%

2) The student is a natural born, adopted, foster child or stepchild. A foster child must have resided in the employee’s home for five years prior to enrollment and the foster child must have been primarily supported by the employee. Proof of dependency under IRS regulations is required for all applications.

3) The student meets all requirements and is accepted by the Admissions Committee as a full-time matriculated student in the undergraduate program.

If you have any questions, please contact Giovanna Abeiga at extension 6-4464 or by email at gabeiga@brandeis.edu.

Please note: In past years, under relevant tax guidance, the value of certain tuition assistance payments made to “highly compensated employees*** were considered compensation and taxed accordingly. However, early in 1995, the University was advised by legal counsel that the benefits may reasonably be treated as excludable from federal and state incomes. While Brandeis University believes nontaxable treatment is correct, Brandeis cannot be certain that the IRS and the DOR (Massachusetts) will continue to accept this treatment of the benefits. It is possible that the University may, in the future, reverse its decision and treat tuition remission benefits received by highly compensated employees as taxable.

**(Effective after December 31, 2014 the definition of a highly compensated individual includes an individual who (1) owns 5 percent of the organization at any time during the year or preceding year or (2) earns over $115,000 in compensation the previous year and was in the top-paid 20 percent of employees in the same year).
Benefit Overview
Tuition remission benefits are provided for dependent children of full-time employees of Brandeis University with four (4) or more years of full-time. A dependent child is considered to be natural born, adopted, a stepchild, or a foster child that has lived with the employee for at least 5 years. The student must be accepted & enrolled full-time in a Brandeis University undergraduate program. If approved, 75% of the tuition costs will be remitted. The JBS is applied to the 8 undergraduate semesters for qualified dependent tuition remission. All employees intending to apply for this benefit are required to attach a photocopy of the top portion of the latest IRS tax form listing the child as a dependent before the tuition remission benefit will be approved.

Employee Information
Employee Name: __________________________ Date of Hire: __________________
Employee Title: __________________________ Employee ID # ________________
Employee Status: ☐ Full-time Staff Member
Dept/MS#: __________________________
Extension/Email: __________________________

Student Information
Student Name: __________________________ Class of: 20____
Student ID or SSN: __________________________ Enrolled Full-time: ☐ Yes ☐ No
Is he/she receiving other scholarship aid? ☐ Yes ☐ No (please check one)
(Amount of tuition remission may reduced by other scholarships.)

If YES, please list type of scholarship and amount: __________________________________________

Employee Signature
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I have read and understand the provisions of the Tuition Remission Program as described in the Faculty or Staff Benefits Handbook or online at http://www.brandeis.edu/humanresources/benefits/tuition/index.html. I agree to notify the Benefits section if my child should withdraw from Brandeis University at any time. I certify that the information on this application is correct and complete.

(Employee Signature) __________________________ (Date) __________________________

For Internal Use Only
Student Admission and Dependency Verified: ☐ Ee DOH and Status Verified: ☐ Ee Years of Service: ______
Brandeis JBS Tuition Expense (1): $12,500 Total Amount Approved: $____________
Additional Scholarship Aid (2): $____________ Chargeline: 6641 11 ___________ 11000
Amount remitted = (75% of 1 less amount of 2 over 25%)

Approved by: __________________________
(Signature of Assistant VP for Human Resources) __________________________ (Date) __________________________