



Tuition Assistance Plan

Harvard University



HARVARD UNIVERSITY
TUITION ASSISTANCE PLAN

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Tuition Assistance Plan

Harvard's Tuition Assistance Plan (TAP) helps pay the cost of tuition for courses taken at participating Harvard Schools and other accredited institutions.

Using TAP you can explore an academic field or pursue an academic degree.

TAP is available to eligible Harvard staff, including professional, administrative, support, hourly, and teaching staff.

Registration forms can be found at:

- harvie.harvard.edu/learning/educationassistance/tapbooklet
- Benefits Services Group, 664 Holyoke Center
- Your local Human Resources Office

The Harvard Extension School course catalogue is also available at the Benefits Services Group. Course catalogues for other Harvard Schools are available at the respective Schools.

Before enrolling in a course, it is important to familiarize yourself with the TAP guidelines found in this booklet.

If you have additional questions, review the HARVie web site above or call the Benefits Services Group: 617-496-4001.

Although all possible care has been taken in the preparation of this text, any errors or inconsistencies are not binding. Interpretation of the rules and policies of TAP are subject to the discretion of the Plan Administrator. The Tuition Assistance Program is subject to change without notice.

Who Is Eligible?

Employee Classification, Hours, and Unions

Your TAP eligibility is based on your employee classification and the hours you work per week. If you are in a union, it is also based on your collective bargaining agreement.

ELIGIBILITY TABLE

Your Employee Classification	Minimum Required Hours Per Week
Part-Time Service & Trades (Limited Regulars)	16 Hours
All Faculty Admin & Professional Non-Bargaining Unit Non-Exempt Support Staff HUCTW Support Staff Internal Post Doc (Harvard Research) External Post Doc (Harvard Research) Harvard University Police (HUPA) Security, Parking, Museum Guards (HUSPMGU)	17.5 hours
Service & Trade Hourly: Dining Services	20 Hours
Custodial Services, Electricians & Carpenters (ATC), and Arnold Arboretum	More than 20 Hours

*The above classifications are made for the purposes of TAP.

Other Eligible Groups (refer to the previous table for classification)

Employees on a Paid Leave of Absence:

You must have the required hours, pay, and employee classification in PeopleSoft.

Extended Part-Time Employee (EPE):

You must work a minimum of 360 hours in a 9-month period in the previous fiscal year (July 1 through June 30) and be currently working. Labor and Employee Relations will notify you annually if you are eligible for EPE benefits, including TAP.

Retirees (defined as those who are at least age 55 with 10 years of service at the time of separation from the University):

There are no hours requirement, but you can only take Harvard courses under the plan.

Employees who were eligible but have severed from the University and are still being paid:

You must have the required hours, pay, and employee classification in PeopleSoft (if your status ends while taking a course at Harvard, that course is still eligible for TAP).

Dining Services Employees:

You are eligible during months of regularly scheduled non-employment.

Ineligible Groups

- TA, Other Staff
- Temporary Staff (except for eligible EPEs, see above)
- Temporary Academic
- Special Exclusion
- Temporary Student
- Intern
- Full-time Harvard Graduate Student
- Harvard Graduate Student Fellowship
- External Post Doc (Non-Harvard Research)
- Off Campus Work Study
- Employees on Unpaid Leave of Absence
- Employees on Short Term Disability
- Employees on Long Term Disability
- Spouses and Dependents of Eligible Employees
- Employees who are designated as LHTs (this does not include eligible EPEs)
- Employees who terminate before the completion of a Non-Harvard course
- Employees on an Unpaid Sabbatical
- Employee who is a full-time student in a degree program (unless you are a full time student at Harvard Extension School)

Wait Periods

You must fulfill a wait period in an eligible Employee Classification before you are eligible to participate in TAP. There are two distinct Wait Periods. One is for Harvard courses and one is for Non-Harvard courses.

Wait for Harvard Courses

Your date of hire must be on or before:

- July 1st for Fall Semester
- November 1st for Spring Semester
- April 1st for Summer Semester

Note that for any certificate or professional programs eligible for TAP (through a Harvard School) held outside the regular academic semester schedule your date of hire must be 90 days before the program begins.

For these programs the first day of class can be on the 90th day of employment.

Wait for Non-Harvard Courses

Your date of hire must be 180 days before the class begins. For Non-Harvard courses the first day of class can coincide with the 180th day of employment.

Wait Period & Temporary Service

A temporary employee working for Harvard (not for a temp agency) who is hired into a Benefits Eligible position, without a break in service (and who had the requisite hours in the Harvard temp job), can use this temp time toward the TAP wait period. Your temporary service must be calculated by the Benefits Services Group (617-496-4001).

Wait Period & Breaks-in-Service

Prior Service with a Break of More Than 30 Days

All re-hires with a break in service of more than 30 days must fulfill the wait period.

Prior Service with a Break of Less Than 30 Days

If the break in service is less than 30 days, you do not need to fulfill another wait period if you have already fulfilled the wait period in a TAP eligible position.

Returning From a Leave of Absence

An employee returning from a leave of absence (paid or unpaid) does not have to fulfill another wait period if they have already fulfilled the wait period prior to the leave.

Wait Period Exceptions

English as a Second Language

FAS and the Extension School waive the 3-month wait period for “English as a Second Language” (ESL) courses.

Courses Eligible for TAP

TAP Eligible Courses

- Harvard courses at participating schools are eligible (see **Harvard Schools Participating in TAP**, page 11).
- Harvard audited courses taken for no grade and no credit are eligible.
- Harvard courses taken Pass/Fail for credit are eligible.
- Harvard conferences, seminars, executive education, and certificate programs, are eligible only if the Program offering the course within the specific Harvard School participates in TAP.
- Non-Harvard Graduate courses must be taken at an accredited school, be job-related, be taken for credit and receive a letter grade.
- Non-Harvard Undergraduate courses must be taken at an accredited school, must apply to a degree program, be taken for credit and receive a letter grade.
- On-line distance education courses, whether Harvard or Non-Harvard, are eligible subject to the above provisions.

TAP Ineligible Courses

- Non-Harvard audited courses taken for no letter grade and no credit.
- Non-Harvard conferences, seminars, executive education, certificate programs.
- Non-Harvard Graduate courses which are not job-related.
- Non-Harvard Continuing Education courses.
- Non-Harvard Undergraduate courses taken while not in a degree program.
- Any course taken while in a degree program which requires full-time attendance, except if you are a full-time student at the Harvard Extension School.

Credit Limits

The number of credits you can take in any given semester is based on your length of service, your employee classification, and whether the course is a Harvard or a Non-Harvard course.

There are three credit limit tables: find your **employee classification** in the left-hand column of the appropriate table. Then refer to the right for **Harvard** and **Non-Harvard credit limits**.

TABLE 1

Employee Classification	Harvard Credit Limits	Non-Harvard Credit Limit
<p>Support Staff: HUCTW Bargaining Unit</p> <p>Service & Trades Hourly: Security, Parking & Museum Guards; Custodians, Dining Services, HU Police, Carpenters, Electricians, Arboretum</p> <p>Retirees: All those at least age 55 with 10 years of participation service (at the time of retirement or termination from the University).</p>	<ul style="list-style-type: none"> • Less than 1 year of service: 4 credits per semester • 1-15 years of service: 8 credits per semester • More than 15 years of service: 8 credits per semester, 4 credits are free 	<ul style="list-style-type: none"> • Any length of service: 8 credits per semester • Retirees: Not eligible for Non-Harvard courses

TABLE 2

Employee Classification	Harvard Credit Limits	Non-Harvard Credit Limit
<p>Administrative, Teaching, & Research: Admin & Professional</p> <p>All Faculty</p> <p>Non-Bargaining Unit Non-Exempt</p> <p>Internal Post Doc (Y)</p> <p>External Post Doc (Z)</p>	<ul style="list-style-type: none"> • Less than 1 year of service: 5 credits per semester • 1-15 years of service: 10 credits per semester • More than 15 years of service: 10 credits per semester, 5 credits are free 	<ul style="list-style-type: none"> • Any length of service: 10 credits per semester

TABLE 3

Employee Classification	Harvard Credit Limits	Non-Harvard Credit Limit
Part-Time Employees: Part-Time Service & Trades Limited Regulars Extended Part-Time Employees (EPE)	<ul style="list-style-type: none"> Any length of service: 4 credits per semester 	<ul style="list-style-type: none"> All employees in this table: Not eligible for Non-Harvard courses

No Limit on Courses, Only On Credits

There is no limit on the number of courses you can take, only on the number of credits you can take.

Undergraduate and Graduate Credits

Undergraduate and Graduate credits are counted equally, up to the credit limit.

Harvard and Non-Harvard Courses Taken in the Same Semester

You can take both Harvard and Non-Harvard courses in the same semester if you have the credit limit to do so.

Prior Benefits Eligible Service and Credit Limit

Any prior Benefits Eligible service counts toward your credit limit. In regard to TAP, you receive benefits eligible service for each month you are an active paid employee in one of the TAP eligible job classifications (see **Eligibility**, page 4).

Prior Harvard Temporary Service and Credit Limit

If you are currently a Benefits Eligible employee and you have prior Harvard temporary service, your temporary service credit will not count toward your TAP credit limit. Temporary service can count toward your TAP wait period.

Service Anniversary and Credit Limit

If your service anniversary at 1 or 15 years falls within the drop/add period of a current semester, you are eligible for the higher credit limit and benefit that semester.

Conferences, Seminars, and Credit Limit

Harvard conferences, seminars and executive education programs, if eligible, are not connected to your credit limit, unless they have designated credits.

How To Count Your Semester or Quarter Credit Limit

Three Enrollment Periods Per Academic Year

The TAP academic year is comprised of the 12 months from September through August. You are entitled to **three** distinct enrollment periods per academic year, whether you are on a semester system or a quarter system. Your credit limit is available to you for each semester or quarter (up to three) in which you enroll in courses.

If you are taking Non-Harvard courses on a quarter system, and you do not use your total credit limit during three quarters of enrollment, you cannot transfer any of your unused credit limit to a fourth quarter. TAP reimburses for three out of four quarters of an academic year.

To determine when you have reached your credit limit for any given semester or quarter, you must count credits for that particular enrollment period based on the **start date of the course(s), not the end date of the course(s)**.

Counting Your Semester Credit Limit

The start dates of any courses that fall from September through December, are included in your credit limit for the Fall Semester.

The start dates of any courses that fall from January through April, are included in your credit limit for the Spring Semester.

The start dates of any courses that fall from May through August, are included in your credit limit for the Summer Semester.

For example, if a Harvard or a Non-Harvard course start date is July 25th and the finish date is September 10th, the credits are allocated to your limit for the Summer Semester according to the above academic schedule.

Counting Your Quarter Credit Limit

If you attend a school on a Quarter system, you must count credits for that particular enrollment period based on the start date of the course, not the end date of the course. You are eligible to enroll in courses up to your credit limit per quarter, for three quarters of the academic year.

Refer to the particular University you are attending for the start dates of courses.

Harvard Schools Participating In TAP: Cost, Degrees, and Registration

Arnold Arboretum Adult Education

(617) 524-1718 x 160

www.arboretum.harvard.edu/programs/adulted.html

Participates in TAP: Yes. You can take courses on a rolling basis.

Current TAP Fee: \$20

Confers Degrees or Certificates to TAP Students: Offers no degrees or certificates.

Registration Process: Each TAP applicant must submit a completed course registration form, a completed TAP form with the appropriate signatures, and the TAP administrative fee of \$20. TAP may be applied only toward courses with course numbers preceded by "BOT," "EDU," "HLP," or "HOR."

Submit materials to: Adult Education Department
Arnold Arboretum
125 Arborway
Jamaica Plain, MA 02130

Divinity School

(617) 495-5760

www.hds.harvard.edu

Participates in TAP: Yes. You can enroll in courses as a non-degree student.

Current TAP Fee: 10% of course cost

Confers Degrees or Certificates to TAP Students: No. If admitted to a degree program you cannot use TAP.

Registration Process: Bring TAP paperwork to first day of class to be signed by the instructor. Submit TAP paperwork to the Assistant Registrar. Contact the Registrar for complete registration information.

Submit materials to: Registrar's Office
Divinity Hall, Room 208
14 Divinity Avenue
Cambridge, MA 02138
(617) 495-5760

Extension School

(617) 495-4024

www.extension.harvard.edu

Participates in TAP: Yes. You can enroll in courses as a non-degree student.

Current TAP Fee: \$40

Confers Degrees or Certificates to TAP Students: Yes. If admitted to a degree or certificate program you can use TAP.

- Associate in Arts
- Bachelor of Liberal Arts
- Master of Liberal Arts (in 19 fields)
- Diploma in English for Graduate and Professional Studies
- Master of Liberal Arts in Biotechnology
- Master of Liberal Arts in Educational Technologies
- Master of Liberal Arts in Environmental Management
- Master of Liberal Arts in Information Technology
- Master of Liberal Arts in Journalism
- Master of Liberal Arts in Mathematics for Teaching
- Master of Liberal Arts in Museum Studies
- Certificate in Management
- Certificate in Applied Sciences (may be completed online)
- Certificate in Environmental Management (may be completed online)
- Certificate in Publishing and Communications

Registration process: Apply online or submit paperwork to Extension School Registrar's office.

Submit materials to: Registrar's Office
51 Brattle St
Cambridge, MA 02138
(617) 495-4024

Executive Education

Participates in TAP: No

Graduate School of Arts and Sciences (FAS)

(617) 495-1519

www.gsas.harvard.edu

Participates in TAP: Yes. You can enroll in courses as a non-degree student.

Current TAP Fee: 10% of course cost

Confers Degrees or Certificates to TAP Students: Yes. If admitted to a degree program you can use TAP.

Registration Process: Bring TAP paperwork to FAS Records office (further forms may be required).

Submit materials to: Records Office
20 Garden St
Cambridge, MA 02138

Additional: Former Special Students, or students who have taken FAS courses under the Tuition Assistance Plan (TAP), who are admitted to degree programs may be eligible to apply for academic credit for Special Student or TAP coursework after completion of one term in GSAS.

Graduate School of Design

(617) 496-1237

www.gsd.harvard.edu

Participates in TAP: Yes. You can enroll in courses as a non-degree student.

Current TAP Fee: 10% of course cost

Confers Degrees or Certificates to TAP Students: No. If admitted to a degree program you cannot use TAP.

Submit materials to: Office of the Registrar
48 Quincy Street
Cambridge, MA 02138

Graduate School of Education

(617) 495-3419

www.gse.harvard.edu

Participates in TAP: Yes. You can enroll in courses as a non-degree student.

Current TAP Fee: 10% of course cost

Confers Degrees or Certificates to TAP Students: Yes. If admitted to a degree program you can use TAP.

Registration Process: Bring TAP form to class to be signed by the instructor. Return it to the GSE Registrar's office.

Submit materials to: Office of the Registrar
13 Longfellow Hall
Cambridge, MA 02138

Harvard Business School

Participates in TAP: No

Harvard College Undergraduate (FAS)

(617) 495-4655

www.fas.harvard.edu

Participates in TAP: Yes. You can enroll in courses as a non-degree student.

Current TAP Fee: 10% of course cost

Confers Degrees or Certificates to TAP Students: No. You may take courses using TAP but not towards a degree.

Registration process: Bring TAP paperwork to FAS Records office (further forms may be required).

Submit materials to: Records Office
20 Garden St
Cambridge, MA 02138

Harvard School of Dental Medicine

Participates in TAP: No

Harvard Law School

(617) 495-4612

www.law.harvard.edu

Participates in TAP: Yes. Contact the Law School for further information.

Current TAP Fee: Call the Law School Admissions Office

Confers Degrees or Certificates to TAP Students: No

Registration Process: Harvard employees applying under the Tuition Assistance Plan and J.D. students at other law schools who wish to take one course offered at HLS that is not offered at their law school should file a completed application for single course non-matriculating status with the J.D. Admissions Office at least two weeks before classes are scheduled to begin.

To be eligible, applicants must have completed their first law degree or be currently in a J.D. Program. Additionally, J.D. students at other law schools must have permission from their current law school to attend and receive credit toward their degrees. Please contact the J.D. Admissions Office if you have questions concerning non-matriculating student status or to receive an application (www.law.harvard.edu/admissions/jd/spv.php).

Harvard Medical School

(617) 432-1515

hms.harvard.edu/hms/home.asp

Participates in TAP: Yes (pre-clinical classes only)

Current TAP Fee: 10% of course cost

Confers Degrees or Certificates to TAP Students: No. If admitted to a degree program you cannot use TAP.

Registration Process: Refer to the HMS Human Resources Office for paperwork and approval.

Submit materials to: Office of Human Resources
Gordon Hall of Medicine
25 Shattuck St #010
Boston, MA 02115
(617) 432-2035

Harvard Summer School

(617) 495-4024

www.summer.harvard.edu

See **Extension School**.

Kennedy School of Government

(617) 495-1150

www.ksg.harvard.edu/TS/coursepage.htm

Participates in TAP: Yes. You can enroll in courses as a non-degree student.

Current TAP Fee: 10% of course cost

Confers Degrees or Certificates to TAP Students: Yes. If admitted to a degree program you can use TAP.

Registration Process: Bring TAP form to class to be signed by the instructor. Return it to the KSG Registrar's office (TAP students will be last on the admissions list).

Submit materials to: Office of the Registrar
79 JFK Street
Cambridge, MA 02138
(617) 495-1150

The Landscape Institute, Arnold Arboretum of Harvard University

(617) 495-8632

www.arboretum.harvard.edu/landscape.html

Participates in TAP: Yes. You can enroll in courses on a rolling basis.

Current TAP Fee: \$40

Confers Certificates to TAP Students: Yes. If admitted to a certificate program you can use TAP.

Certificates:

Certificate in Landscape Design (CLD)

Certificate in Landscape Design History (CLH)

Certificate in Landscape Preservation (CLP)

Registration Process: Download and fill out the form found at www.arboretum.harvard.edu/programs/ld/application.pdf as well as a TAP form and submit them to the Landscape Institute Office.

Submit materials to: Landscape Institute Office
Arnold Arboretum of Harvard University
29 Garden St
Cambridge, MA 02138

Office for the Arts

Ceramics: (617) 495-8680

Dance: (617) 495-8683

General: www.fas.harvard.edu/~ofa

Dance: www.fas.harvard.edu/~dance

Participates in TAP: Yes

Current TAP Fee: \$40 + lab fees for Ceramics classes

Confers Degrees or Certificates to TAP students: No

Registration Process:

Ceramics: If you are enrolling in two classes, you need two TAP forms.

Submit materials to: Ceramics Program
219 Western Avenue
Boston, MA 02134

Dance: Bring your completed TAP form with supervisor's signature. Classes will be determined by participant's level of expertise.

Submit materials to: 60 Garden St
Cambridge, MA 02138

School of Public Health

(617) 432-1032

www.hsph.harvard.edu

Participates in TAP: Yes. You can enroll in courses as a non-degree student.

Current TAP Fee: 10% of course cost

Confers Degrees or Certificates to TAP students: Yes. If admitted to a degree program you can use TAP.

Registration Process:

- You need a completed TAP Form (available in SPH area Personnel Offices).
- You need an HSPH TAP Registration Form, including signature(s) of approval from the instructor(s) of the course(s). See SPH Registrar's web site: www.hsph.harvard.edu/registrar/aff-reg.shtml
- You must pay in full by check or money order made payable to the Harvard School of Public Health for the TAP fee of 10% of the per credit charge
- A completed FERPA form. See SPH Registrar's web site.
- Submit all of the above to the HSPH Registrar's Office

Submit materials to: Kresge Building
Room G4
677 Huntington Avenue
Boston, MA 02115

Harvard Course Enrollment: Registration & Cost

Harvard Extension School Registration

All Extension School and Summer School courses are “Harvard Courses.” The registration process is the same for an Undergraduate or a Graduate course at the Extension School.

On-line Registration

You can register on-line at the Extension School. If you register on-line for an Extension School course you do not need the paper TAP forms and signatures. You must note that you are TAP eligible at the end of the on-line process: www.extension.harvard.edu

Paper Registration Process

Forms can be located and printed at: harvie.harvard.edu/learning/educationassistance/tapforms

1. Fill out the TAP form for “Harvard Courses.”
2. Fill out one form for each class taken.
3. You need the signature of your immediate supervisor.
4. You need the signature of your HR officer (except if you work in VPA, Financial Administration, or FAS).
5. Retirees must receive an approval signature on the form from the Benefits Services Group (617-496-4001) unless they enroll on-line.
6. Fill out the appropriate Extension School registration form.
7. Submit the completed TAP form, registration form, and payment directly to the Extension School at the time of registration. (See contact information, page 12)

Cost of the Course

Your cost is the \$40 TAP fee per course, whether for an undergraduate or a graduate course.

Registration Fee

There is no registration fee to enroll. The customary \$50 registration fee is waived if you are using TAP.

Late Fee

If you are registering late, you are responsible for any late fees.

No Refunds of TAP Fee

The TAP fee is non-refundable. If you drop the course, or if you are wait-listed, and you subsequently do not register for the course, the TAP fee is not refunded. The TAP fee is considered an administrative fee.

Level of Benefit for Harvard Courses

TAP benefits paid on your behalf for Harvard Courses in any calendar year may exceed the federal and state income tax exclusion threshold of \$5,250 per year (reimbursement for Non-Harvard courses is capped at \$5,250). See **Taxes & TAP** (page 23) for more information.

Harvard College Undergraduate Registration (FAS)

Registration Process

1. Fill out the TAP form for “Harvard Courses.” Forms can be located and printed at: harvie.harvard.edu/learning/educationassistance/tapforms.
2. Fill out one form for each class taken.
3. You need the signature of your immediate supervisor.
4. You need the signature of your HR officer (except if you work in VPA, Financial Administration, or FAS).
5. You need the signature of the Instructor for courses at FAS/Harvard College.
6. Retirees must receive an approval signature on the form from BSG.
7. Fill out any required FAS registration form to enroll.
8. Submit the completed TAP form, FAS registration form, and payment directly to FAS Records office. Further forms may be required from the Records Office: 20 Garden Street, Cambridge, MA 02138 (617-495-4655).

Cost of the Course

The TAP fee is 10% of the cost of the course. You must pay the registrar up front at the time of registration. There is no Harvard University payroll deduction for the cost of tuition or fees that you owe.

Level of Benefit for Harvard Courses

TAP benefits paid on your behalf for Harvard Courses in any calendar year may exceed the federal and state income tax exclusion threshold of \$5,250 per year (reimbursement for Non-Harvard courses is capped at \$5,250). See **Taxes & TAP** (page 23) for more information.

Registration and Late Fees

Contact the FAS Registrar for applicable registration fees including late fees, and refunds for dropped courses, if any.

Harvard Graduate School Registration: Process and Cost

Registration Process

1. Fill out the TAP form for “Harvard Courses.” Forms can be located and printed at: harvie.harvard.edu/learning/educationassistance/tapforms.
2. Fill out one form for each class taken.
3. You need the signature of your immediate supervisor.
4. You need the signature of your HR officer (except in VPA, Financial Administration, or FAS).
5. You need the signature of the Instructor for courses taken at a Harvard Graduate School.
6. Retirees must receive an approval signature on the form from BSG.
7. Fill out the specific registration form of the Graduate School.
8. Submit the completed TAP form, registration form, and payment directly to the specific Graduate School at the time of registration. See **Participating Schools** (page 11) for specific registration information.

Cost of the Course

Your cost is 10% of the course cost. You must pay the registrar up front at the time of registration. See the Registrar of the Graduate School you will be attending for the current cost of Graduate courses. There is no Harvard University payroll deduction for the cost of tuition or fees that you owe.

Level of Benefit for Harvard Courses

TAP benefits paid on your behalf for Harvard Courses in any calendar year may exceed the federal and state income tax exclusion threshold of \$5,250 per year (reimbursement for Non-Harvard courses is capped at \$5,250). See **Taxes & TAP** (page 23) for more information.

Registration and Late Fees

Contact the Registrar of the particular Graduate School you will be attending for applicable registration fees including late fees, and refunds for dropped courses, if any.

Doctoral Fees

Job-related doctoral dissertation fees are covered under TAP for three semesters. The semesters need not be taken consecutively, but academic work must be completed within a three-year period from the initial semester of fees.

Non-Harvard Course Enrollment: Registration & Reimbursement

Undergraduate and Graduate Courses

The course must be taken toward the completion of a degree if taken for Undergraduate credit. All courses taken for Graduate credit must be job-related (see definition of job-relatedness, below).

Registration Process and Up-Front Payment

1. To register for a Non-Harvard course, you must fill out the Registration form of the specific college or university that you are attending (or register on-line, if permitted).
2. You also need to fill out a Non-Harvard TAP form. Forms can be located and printed at: harvie.harvard.edu/learning/educationassistance/tapforms. You need the signature of your immediate supervisor on the TAP form prior to registration. You also need the signature of your HR officer on the TAP form before you register (except if you work in VPA, Financial Administration, or FAS). Do **not** give the TAP form to your School's registrar (see **Reimbursement Paperwork**, below).
3. You must pay your School for the total cost of the course up front at the time of registration, and any applicable fees. There is no Harvard University payroll deduction for the cost of tuition or fees that you owe another university

Reimbursement Process and Amount

- You will be reimbursed for 75% of the course cost, up to your particular credit limit of either 8 or 10 per semester (you pay 25%). The 75% reimbursement does not include any registration fees or applicable late fees.
- The maximum amount you can be reimbursed in any calendar year is \$5,250.
- You must receive a grade of "C" or better for Undergraduate courses ("C-" does not count).
- You must receive a "B" or better for Graduate courses ("B-" does not count).
- To be reimbursed you must submit paperwork within 60 days after completion of the course to Crosby Benefits (see below).

Reimbursement Paperwork

1. You must have the completed and signed TAP form for "Non-Harvard Courses."
2. You must have one completed and signed TAP form for each class taken.
3. Remember that you need the signature of your immediate supervisor on the form (prior to registration).
4. Remember that you also need the signature of your HR officer on the form before you register (except if you work in VPA, Financial Administration, or FAS).
5. Do **not** give this TAP form to the registrar of the college at the time of registration: **you must submit the TAP form and the following three documents to Crosby Benefits within 60 days after the course end date (or you will not be reimbursed):**
 1. A copy of your grade (from a transcript, a letter from the instructor, or your mailed copy)
 2. Proof of the cost of the course (bursar's bill or catalogue page)
 3. A receipt showing payment for the specific course
 4. Send all documents to: Harvard University TAP, care of Crosby Benefit Systems,
P.O. Box 920445, Needham, MA 02492
(fax: 617-928-0001)

Timeline of Reimbursement

Checks are mailed twice each month.

- If documentation is received by the 15th of the month, a check is mailed on the last day of the month.
- If documentation is received by the last day of the month, a check is mailed on the 15th of the following month.

Reimbursement Limit

You cannot be reimbursed more than \$5,250 in a calendar year for Non-Harvard Courses.

How to Count Maximum Reimbursable Credits Per Semester or Quarter

You can only be reimbursed per semester or quarter up to your credit limit for that specific enrollment period (regardless of your calendar year maximum reimbursement amount of \$5,250).

Three Reimbursable Enrollment Periods Per Academic Year

The TAP academic year is comprised of the 12 months from September through August. You are entitled to be reimbursed for **three** distinct enrollment periods per academic year, whether you are on a semester system or a quarter system. Your reimbursable credit limit is available to you for each semester or quarter (up to three) in which you enroll in courses.

If you are taking Non-Harvard courses on a quarter system, and you do not use your total credit limit during three quarters of enrollment, you cannot transfer any of your unused credit limit to a fourth quarter. TAP reimburses for three out of four quarters of an academic year.

To determine when you have reached your reimbursable credit limit for any given semester or quarter, you must count credits for that particular enrollment period based on the **start date of the course(s), not the end date of the course(s)**.

Counting Your Reimbursable Semester Credit Limit

The start dates of any courses that fall from September through December, are included in your reimbursable credit limit for the Fall Semester.

The start dates of any courses that fall from January through April, are included in your reimbursable credit limit for the Spring Semester.

The start dates of any courses that fall from May through August, are included in your reimbursable credit limit for the Summer Semester.

For example, if a Non-Harvard course start date is July 25th and the finish date is September 10th, the credits are allocated to your reimbursable limit for the Summer Semester according to the above academic schedule.

Counting Your Reimbursable Quarter Credit Limit

If you attend a school on a Quarter system, you must count reimbursable credits for that particular enrollment period based on the start date of the course, not the end date of the course. You are eligible to enroll in Non-Harvard courses up to your credit limit per quarter, and to be reimbursed for three quarters of the academic year.

Refer to the particular university you are attending for the start dates of courses.

How To Count Your Maximum Reimbursement per Calendar Year

To determine when you have reached your calendar year maximum reimbursement limit of \$5,250 (January through December), you must add up any reimbursements for a particular calendar year according to the start dates of your classes taken in that year.

For example, if a Non-Harvard course start date is September 15th and the finish date is January 10th, your reimbursement amount for that course will be added to your total for the calendar year in which the course began.

Incomplete Grades and Reimbursement

If you receive an Incomplete grade for a course, you must notify Crosby Benefits to make arrangements for reimbursement upon successful completion of the course.

You must make up the Incomplete within the time-frame given to you by the specific Registrar of the School where you have received the incomplete.

Once you have made up your Incomplete, **you must submit the TAP form and the proper reimbursement documents to Crosby Benefits within 60 days.**

Crosby Benefit Systems, P.O. Box 920445, Needham, MA 02492 (fax: 617-928-0001)

Termination or Unpaid Leave Before End of Course

You will not be reimbursed for the course if you terminate or go on an unpaid leave from Harvard before the end of a Non-Harvard course.

Retiree Eligibility

Retirees are not eligible to take Non-Harvard courses.

Federal & State Taxes

You should not owe taxes on Non-Harvard courses because the reimbursement limit for Non-Harvard courses is \$5,250 per calendar year.

Therefore, the subsidized portion of the course cost (75% of the cost of the course) cannot exceed the taxable threshold of \$5,250 (see **Taxes & TAP**, page 23).

Reimbursement of Fees

All reimbursements are for tuition, not fees.

Registration and Late Fees

Contact the Registrar of the particular School you are attending for applicable registration fees, late registration information and policies, late fees, and refunds for dropped courses, if any.

Doctoral Fees

Job-related doctoral dissertation fees are covered under TAP for three semesters. The semesters need not be taken consecutively, but academic work must be completed within a three-year period from the initial semester of fees.

Definition of Job-Relatedness

To be job-related a course must fall under one of the categories below:

1. It must maintain or improve the skills required for an individual's employment in a current job at Harvard.
2. It must meet the express requirements of the individual's employment at Harvard and the requirements as set forth in the employee's job description and terms of employment in order to retain the individual's current job, status, or rate of pay.
3. If an undergraduate course, it must be a course leading to an undergraduate degree.

Note on Job-Relatedness: a course cannot be job-related if it qualifies a staff member for a new trade or business or is a prerequisite for employment.

Note on Determining Job-Relatedness: Your supervisor will make the final determination on whether a course is job-related.

Taxes & TAP

State and Federal Taxes

If your TAP benefit for Undergraduate or Graduate courses at Harvard exceeds \$5,250 in a calendar year, you will owe Federal and State taxes on that excess amount.

How Taxes are Paid on Benefit Amounts Above \$5,250

Any taxes you owe for a given calendar year are paid at the time you file your income tax return.

The educational institution where you took your courses will send you IRS Form 1098-T. This form is essentially a receipt for what you paid directly and for what was paid indirectly on your behalf.

If what was paid indirectly on your behalf by TAP is above the \$5,250 threshold, you will owe taxes on that amount when you file your return.

The benefit is the actual dollar cost paid on your behalf to subsidize the total cost of courses you have taken. This does not include what you have paid.

Non-Harvard Courses are only subsidized up to \$5,250 per calendar year. Therefore you should not owe taxes on Non-Harvard courses taken through TAP.

2005 Change in State Tax Law

In 2005, the state of Massachusetts adopted the federal exclusion of \$5,250 per calendar year for qualified educational expenses paid under an educational assistance plan, such as Harvard's Tuition Assistance Plan (TAP).

This means that non-job-related graduate tuition assistance provided under TAP is now excluded from state taxes. Harvard already excluded job-related graduate assistance and undergraduate assistance, as permitted by Sections 132 and 117(d), respectively, prior to the change to the 2005 Code.

This state tax exclusion is retroactive back to January 1, 2005. W2's for Harvard employees who used TAP in 2005, and were assessed State taxes for TAP under the above provisions, were corrected before distribution.

Other Educational Assistance

Education Assistance Fund: For Administrative and Professional or Non-Bargaining Unit Support Staff

The Education Assistance Fund supplements financial support from your department or TAP for **Non-Harvard Courses** taken, in order to increase opportunities for staff members to further their education.

The Education Assistance Fund helps cover the cost of work-related classes, seminars or conferences, certificate programs, or test preparation courses. **Harvard Courses are not covered by the Education Assistance Fund.**

Employees are eligible for awards for up to three courses per fiscal year (July 1 to June 30).

For specific information on the Education Assistance Fund, guidelines, and application based on your Employee Class, refer to the HARVie web site:

harvie.harvard.edu/learning/educationassistance/education-fund

The Education Fund: For Harvard Union of Clerical and Technical Workers

The Education Fund assists several different educational and career development needs, increasing the opportunities for support staff to pursue further education.

To be eligible for the Education Fund, you must be part of the HUCTW bargaining unit. There is an application process: harvie.harvard.edu/learning/educationassistance/pdf/HUCTW_Ed_Fund_guidelines.pdf



Harvard University

Benefits Services Group

1350 Massachusetts Avenue, Sixth Floor
Cambridge, MA 02138
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