

Tuition Assistance & Reimbursement Program

PROGRAM GUIDELINES

This document provides an overview of the Tuition Assistance (TAP) and Tuition Reimbursement (TRP) Program. It is intended for general information purposes only. 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 and TRP are subject to the discretion of the Plan Administrator. The Tuition Assistance Program and Tuition Reimbursement Program are subject to change without notice.

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Tuition Assistance Program

Harvard's Tuition Assistance Program (TAP) helps pay the cost of tuition for courses taken at participating Harvard Schools. You can use TAP to explore an academic field or pursue an academic degree.

TAP is available to eligible Harvard employees including professional & administrative, support staff, hourly employees, and faculty. Please refer to [Who is Eligible](#) for details.

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

Tuition Reimbursement Program

Harvard's Tuition Reimbursement Program (TRP) helps pay the cost of tuition for qualifying courses taken at other accredited* institutions. Reimbursement is for tuition only. You cannot be reimbursed for any fees associated with the course.

TRP is available to eligible Harvard employees including professional & administrative, support staff, hourly employees, and faculty. Please refer to [Who is Eligible](#) for details.

Before enrolling in a course, it is important to familiarize yourself with the TRP guidelines outlined in this guide.

Who is Eligible?

In order to be eligible for TAP and TRP, you must be an active Harvard employee in a paid benefits-eligible position on Harvard's regular payroll, in an eligible employee classification, and you must have the [minimum required standard hours](#) listed in PeopleSoft. If you are in a union, eligibility is also based on your collective bargaining agreement.

Extended Part-Time Employees

Extended Part-time Employees (EPEs) are eligible for TAP if they are active Harvard employees who have worked a minimum of 360 hours in a nine-month period in the previous fiscal year (July 1 through June 30). The Office of Labor and Employee Relations will notify you annually if you are eligible for EPE benefits. EPEs are NOT eligible for TRP.

Full-Time Student Status

Employees covered under HUCTW can use TAP and TRP while enrolled as a full-time student in a degree program. Please note, some Harvard schools do not confer degrees to students using TAP nor allow full-time students to use TAP. For more information go to [Harvard Schools Participating in TAP](#). Employees who are not covered under HUCTW cannot use TAP or TRP while enrolled as a full-time student except at Harvard Extension School.

Paid Leave of Absence

Employees on a paid leave of absence, not disability or paid family medical leave, are eligible provided they meet the eligibility requirements outlined above, including the minimum required standard hours listed in PeopleSoft.

*Refer to the U.S. Dept. of Education website for a listing of accredited institutions - ope.ed.gov/accreditation/search.aspx

Retirees

Retirees eligible for TAP are defined as those who are at least age 55 with 10 years of participation service at the time of separation from the University. Retirees are not eligible for TRP.

Who is not Eligible?

Employees whose **benefit-primary job** is in one of the following statuses or classifications are not eligible to participate in TAP or TRP.

- External Post-Doc Non-Harvard Research (Employee Classification Z)
- Intern (Employee Classification E)
- Off Campus Work Study (Employee Classification W)
- Special Exclusion (Employee Classification B)
- Teaching/Coaching Assistant/Other Staff (Employee Classification I)
- Temporary Academic (Employee Classification C)
- Temporary Staff, Except Eligible EPEs (Employee Classification T)
- Temporary Student (Employee Classification D)
- Employees on Short-Term Disability
- Employees on Long-Term Disability
- Employees on PFML Other than Bonding Leave (Employees on bonding leave need to contact the Benefits Office prior to registering for TAP courses and immediately after submitting reimbursement for TRP)
- Employees on Workers' Compensation
- Harvard Graduate Student Fellowship, Includes Full-Time (Employee Classification H)
- Spouses and Dependents of Employees
- Employees Who Are on an Unpaid Leave of Absence or Unpaid Sabbatical at any time during a Non-Harvard Course
- Employees Who Are on an Unpaid Leave of Absence or Unpaid Sabbatical on the First Day of a Harvard Course
- Employees Who Terminate or Become Ineligible at Any Time During a Non-Harvard Course
- Employees Who are Terminated or Ineligible as of the First Day of a Harvard Course

Minimum Required Hours for Eligible Groups

Employee Classification	Minimum Weekly Standard Hours
<ul style="list-style-type: none"> Part-time Service & Trades (Limited Regulars) 	16
<ul style="list-style-type: none"> Faculty (including Junior Faculty and Other Faculty) Administrative & Professional Non-bargaining Unit Non-exempt Non-union Support Staff HUCTW Support Staff Internal Post Doc doing Harvard Research External Post Doc doing Harvard Research Harvard University Police (HUPA) 	17.5
<ul style="list-style-type: none"> Service & Trade Hourly <p>Dining Services employees are eligible during months of regularly scheduled non-employment</p>	20
<ul style="list-style-type: none"> Custodial Services Electricians & Carpenters (ATC) Arnold Arboretum 	More than 20

Wait Periods

You must fulfill the wait period in a Tuition Program-eligible position before you can participate in TAP and TRP.

Employees Covered by HUCTW

The wait period for TAP and TRP is the **90-day Orientation and Review Period** (O&R). After the completion of the O&R, you can use TAP for Harvard courses and TRP for eligible non-Harvard courses. The first day of class must be on or after your 90th day of tuition-benefits-eligible employment.

Note: Eligibility files are sent to Harvard Schools at the start and end of registration periods. If your wait period falls between these dates, contact the Benefits Office to ensure your eligibility is sent.

Employees NOT Covered by HUCTW

TAP

Your date of hire into a TAP-eligible classification must be on or before:

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

TRP

There is a 180-day wait period. The first day of class must be on or after your 180th day of employment in a TRP-eligible position.

Breaks in Service

Prior Employment with a Break of More than 30 Days

All employees with a break in benefits-eligible employment or Tuition Program eligibility of more than 30 days must fulfill the wait period.

Prior Employment with a Break of Less than 30 Days

If the break in benefits-eligible employment or Tuition Program eligibility is less than 30 days, you do not need to fulfill another wait period if you fulfilled the wait period prior to the break in employment/eligibility.

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 fulfilled the wait period prior to the leave.

Wait Period Exceptions

For certificate or professional programs offered through a Harvard school that participates in TAP and held outside the regular academic schedule, your date of hire must be at least 90 days before the program begins. The first day of class can be on the 90th day of employment.

Temporary Service

A temporary employee working for Harvard (not a temp agency) with the requisite hours who is hired into a tuition-benefits-eligible position without a break in service can use this temp time toward fulfilling the wait period. The employee must complete the 90-day Orientation & Review period before they can be credited with the service. This may not reduce the wait period, but will help some participants reach the one-year anniversary sooner, which may increase [credit/course limits](#).

Course Eligibility - TAP

Eligible Courses

- Courses at participating Harvard schools (see [Harvard Schools Participating in TAP](#)), including audited courses taken for no grade or no credit, and courses taken pass/fail for credit
- Harvard conferences, seminars, executive education, and certificate programs only if the program offering the course within the specific school participates in TAP. Contact the program to confirm their participation
- Online distance education courses, subject to the above provisions

Ineligible Courses

- Courses taken while in a degree program that requires full-time attendance unless you are a full-time student at the Harvard Extension School, or an employee covered under HUCTW

Note: Some Harvard schools do not confer degrees to TAP students. Refer to [Harvard Schools Participating in TAP](#) for more information.

Course Eligibility – TRP

Eligible Courses

- Graduate courses that are job-related* taken at an accredited institution† for credit and a letter grade‡
- Undergraduate courses that apply toward a degree taken at an accredited institution† for credit and a letter grade‡
- Online distance education courses, subject to the above provisions

Ineligible Courses

- Audited courses taken for no credit and no letter grade
- Conferences, seminars, executive education, and certificate programs§
- Graduate courses that are not job-related,* unless you are covered by HUCTW
- Continuing education courses
- Undergraduate courses taken while not enrolled in a degree program
- Any course taken while in a degree program that requires full-time attendance (does not apply to employees covered under HUCTW)

* A course is considered to be job-related if it maintains or improves the skills required for an individual's employment in their current job at Harvard. See [FAQs: Taxable Tuition Benefits](#) for more information.

† Refer to the US Department of Education website - ope.ed.gov/accreditation/search.aspx

‡ Courses that are available only as pass/fail may be eligible provided they are taken for credit and meet all other eligibility criteria. You must provide a letter from your school stating the course is available only as pass/fail and was taken for credit.

§ Except graduate certificate in research administration at Emmanuel College. Employees covered under HUCTW and services & trades unions are eligible to use TRP for [certificate and licensing programs](#).

Certificate and Licensing Programs

Employees covered under HUCTW and services & trade unions are eligible to use TRP for certificate and licensing programs. If a certificate program is taken at a Harvard school that doesn't participate in TAP, the program can be reimbursed according to the TRP reimbursement policy, provided it meets program eligibility criteria.

Program Eligibility

In order to be eligible, the certificate or licensing obtained must meet the following criteria:

- Must provide education that supports the **core duty of an internal** Harvard University position
- Must be provided by an accredited educational institution* or an educational institution otherwise recognized by the license-granting body for that particular trade

Before enrolling in a program, we recommend you contact the Benefits Office to confirm the program meets the above criteria.

Certificate and Licensing Program Reimbursement Schedule

Programs consisting of one course that takes more than one semester to complete will be reimbursed upon completion and presentation of the certificate. The reimbursement request and all required documentation **must be submitted within 60 days** of the successful completion of the program.

Programs consisting of more than one course will be reimbursed upon the successful completion of each course that is part of the program. The reimbursement request and all required documentation **must be submitted within 60 days** of the successful completion of each course.

Refer to [Non-Harvard Course Reimbursement](#) for details on the reimbursement process, including a list of the required documentation.

*Refer to the U.S. Department of Education website for a listing of accredited institutions - <http://ope.ed.gov/accreditation/search.aspx>

Credit/Course Limits

The number of credits/courses you can take each semester is based on your years of benefits-eligible service, your employee classification, and whether the course is a Harvard (TAP) or non-Harvard (TRP) course. Please note, Harvard Extension and Summer Schools (DCE) and Office of the Arts (OFA) limits are based on the number of courses, not credits. See the chart more information.

The Tuition Program is based on the calendar year (January to December). You are entitled to reimbursement/assistance for up to three distinct enrollment periods per calendar year. Please see [Enrollment Periods and Counting Your Credit Limit](#) for more information.

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

Employee Classification	TAP Limits	TRP Limits
HUCTW Bargaining Unit	<ul style="list-style-type: none"> DCE/OFA - 2 courses per semester <p>or</p> <ul style="list-style-type: none"> Other participating Harvard schools - 10 credits per semester <p>More than 15 years of service: 1 course (DCE/OFA) or up to 5 credits per semester with no TAP fee</p>	90% reimbursement up to \$5,250 per calendar year for eligible courses or programs
Administrative, Teaching, and Research Administrative & Professional Faculty Non-Bargaining Union Non-Exempt Staff Internal Post Doc External Post Doc, Harvard Research	<p>Less than 1 year of service:</p> <ul style="list-style-type: none"> DCE/OFA - 1 course per semester <p>or</p> <ul style="list-style-type: none"> Other participating Harvard schools - 5 credits per semester <p>1-15 years of service:†</p> <ul style="list-style-type: none"> DCE/OFA - 2 courses per semester <p>or</p> <ul style="list-style-type: none"> Other participating Harvard schools - 10 credits per semester <p>More than 15 years of service: Same as 1-15 years of service, but up to 1 course (DCE/OFA) or 4 credits per semester with no TAP fee</p>	Up to 10 credits per semester reimbursed at 75% up to \$5,250 per calendar year

<p>Services & Trades Hourly</p> <p>SEIU</p> <p>Dining Services</p> <p>HU Police</p> <p>ATC</p>	<p>Less than 1 year of service:</p> <ul style="list-style-type: none"> • DCE/OFA - 1 course per semester <p>or</p> <ul style="list-style-type: none"> • Other participating Harvard schools - 4 credits per semester <p>1-15 years of service:†</p> <ul style="list-style-type: none"> • DCE/OFA - 2 courses per semester <p>or</p> <ul style="list-style-type: none"> • Other participating Harvard schools - 8 credits per semester <p>More than 15 years of service:†</p> <p>Same as 1-15 years of service, but up to 1 course (DCE/OFA) or 4 credits per semester with no TAP fee</p>	<p>Up to 8 credits per semester reimbursed at 75% up to \$5,250 per calendar year</p>
<p>Part-Time Services & Trades</p> <p>Limited Regulars</p> <p>Extended Part-Time Employees (EPE)</p>	<ul style="list-style-type: none"> • DCE/OFA - 1 course per semester <p>or</p> <ul style="list-style-type: none"> • Other participating Harvard schools - 4 credits per semester 	<p>Not eligible</p>
<p>Retirees</p> <p>Those who at the time of retirement/separation from the University were at least age 55 with a minimum of 10 years of participation service</p>	<ul style="list-style-type: none"> • DCE/OFA - 2 courses per semester <p>or</p> <ul style="list-style-type: none"> • Other participating Harvard schools - 8 credits per semester <p>More than 15 years of service:</p> <p>Same as above, but up to 1 course (DCE/OFA) or up to 4 credits per semester with no TAP fee</p>	<p>Not eligible</p>

Harvard and Non-Harvard Courses Taken in the Same Semester

You can take both Harvard and non-Harvard courses in the same semester provided you are eligible for both and have the available credits.

Tax Withholding and Imputed Income

Per IRS regulations, tuition benefits in excess of \$5,250 for graduate-credit courses that do not meet the IRS standard of job-relatedness are considered taxable income to the employee. Refer to [FAQs: Taxable Tuition Benefits](#) for details.

Prior Service

Benefits eligible service from prior employment at the University will count towards determining your credit/course limit. For the purposes of the Tuition Program, you receive benefits eligible service for each month you are an active paid employee in a TAP/TRP-eligible job classification.

Enrollment Periods and Counting Your Credit Limit

Your per semester credit/course limit under TAP and TRP is available to you for up to three enrollment periods per calendar year. If you are taking non-Harvard courses on a quarter system and you do not reach your per quarter credit limit, you cannot transfer unused credits to a fourth enrollment period.

Course Start Date	Counts Toward
January through April	Spring semester
May through August	Summer semester
September through December	Fall semester

Doctoral Fees

Job-related (see [IRS Pub. 970](#) (Ch. 11-12) or [Pub. 15-B](#) (Ch. 2) for details) doctoral dissertation fees are covered under the Tuition Program for up to three semesters. The semesters need not be taken consecutively. However, academic work must be completed within three years from the initial semester for which you are charged fees.

Imputed Income and Tax Withholding for Graduate-Credit Courses

Per IRS regulations, tuition benefits that exceed \$5,250 in a calendar year for **graduate-credit courses** are taxable unless the courses meet the IRS standard of job-relatedness. Participants need to substantiate the job-relatedness for each graduate-credit course taken, or indicate the course is not job-related. For courses that do not meet the IRS standard of job-relatedness, Harvard will impute income, withhold taxes, and report income on TAP benefit amounts over the annual tax-free limit of \$5,250. Refer to the HARVie Tuition page (harvie.harvard.edu/tuition-assistance) for withholding schedule information and deadlines.

Courses taken for undergraduate credit or noncredit are not subject to tax withholding and imputed income.

Verification of Job Relatedness

Extension School – In addition to registering for courses online through the Extension School registration portal, you will need to complete a Graduate Course TAP form via the Tuition Program Portal (sentinelgroup.com/harvard-university). The form includes a job-relatedness attestation section that you will need to complete. If you indicate the course meets the IRS job-relatedness standard, you will need to list the job-related education that will be provided. A copy of the form will be emailed to your manager/supervisor for approval. If the approval is not received by the stated deadline, or they don't agree the course meets the IRS standard, the course will be treated as non-job-related, income will be imputed, and taxes withheld from your paycheck for tuition benefits in excess of the annual tax-free limit of \$5,250. Go to [FAQs: Taxable Tuition Benefits](#) for additional information.

Other Harvard Participating Schools – You will need to complete a Graduate Course TAP form via the Tuition Program Portal (sentinelgroup.com/harvard-university). The form includes a job-relatedness attestation section which you will need to complete and submit. You will need to indicate the job-related education that will be provided. Once submitted, a copy will be emailed to your manager/supervisor for approval. If approval is not received by the stated deadline, or they don't agree the course meets the IRS standard, the course will be treated as non-job-related, income will be imputed, and taxes withheld from your paycheck for tuition benefit benefits in excess of the annual tax-free limit of \$5,250. Go to [FAQs: Taxable Tuition Benefits](#) for additional information.

Non-Harvard Schools – You will need to complete and submit a non-Harvard Graduate Course TRP form via the Tuition Program Portal (sentinelgroup.com/harvard-university). The form includes a job-relatedness attestation section that you will need to complete. You will need to indicate the job-related education that will be provided. Once submitted, a copy will be emailed to your manager/supervisor for job-relatedness approval. The completed form, all supporting documentation, and supervisor approval of job-related courses must be submitted within 60 days of the last day of the course.

- Employees covered under HUCTW – If you are using TAP and TRP for non-job-related graduate-credit courses in the same calendar year, your reimbursement under TRP and your TAP benefit will be used in calculating the imputed income amount.
- Employees NOT covered under HUCTW – Non-Harvard graduate-credit courses MUST meet the IRS standard of job-relatedness in order to be eligible for reimbursement. Go to [TRP Course Eligibility](#) for more information.

Frequently Asked Questions: General

What happens if I go on an unpaid leave of absence?

If you are on unpaid leave of absence as of the first day of a Harvard course, you will not be eligible to use TAP for that course and will be billed the full tuition.

If you are on an unpaid leave of absence at any time during a non-Harvard course, you will not be eligible for reimbursement through TRP.

What happens if I terminate employment or become ineligible for TAP and TRP after enrolling in a course?

If you terminate employment or are ineligible as of the first day of a Harvard course, you will not be eligible to use TAP for that course and will be billed the full tuition.

If you terminate employment or are ineligible at any time during a non-Harvard course, you will not be eligible for reimbursement through TRP.

I'm taking a non-Harvard course that is available only as pass/fail. Is it eligible for reimbursement even though I won't get a letter grade?

Provided the course is taken for credit and meets all the other [eligibility criteria](#) outlined in this guide it may be eligible for reimbursement. In addition to the other required documentation, you will need to provide a letter from your school or instructor stating the course is available only as pass/fail and that it was taken for credit. All documentation must be submitted within 60 days of the last day of the course. If you will not have all required documentation within 60 days of the last day of the course, you MUST contact Harvard Benefits before the deadline to see if an extension is possible.

FAQs – Taxable Tuition Benefits

What TAP benefits are taxable?

TAP benefits for courses that meet all three criteria below will be treated as taxable income:

- Taken for graduate credit (courses taken for undergraduate credit or no credit are not taxable)
- Are not related to your current job duties
- The total tuition benefit received for such courses during the calendar year exceeds \$5,250 (only **amounts over \$5,250 are taxable**).

What is the IRS standard for job-relatedness?

- According to the IRS, job-relatedness means that the course is being taken to maintain or improve skills needed in the employee's current job, or is required by Harvard or by law as a condition of their current job
- A course is not considered job-related if it is being taken to meet the minimum educational requirements of the employee's current job **or is part of a program of study that will qualify the employee for a new trade or business**

You can learn more and review examples in the [TAP Job-Relatedness Guidance for Managers and Supervisors](#). Please see also [IRS Pub. 970](#) (Ch. 11-12) or [Pub. 15-B](#) (Ch. 2).

How do I designate courses as job related?

You have the opportunity to designate graduate-credit courses as job-related by completing the job-related attestation section of the graduate-credit TAP form (available on the [Tuition Portal](#)), where you can indicate the job-related education that will be provided in the course, and having the form approved by your manager/supervisor. This form may be subject to internal audit. The process for completing the form varies based on the Harvard school at which the course is taken. Please refer to the TAP/TRP Enrollment Process for Participants on HARVie (harvie.harvard.edu/tuition-assistance).

Important: In cases where TAP forms for graduate-credit courses are not submitted, are submitted after the deadline, or the manager/supervisor doesn't submit an approval, courses will be designated as non-job-related and may be subject to tax.

What are some examples of jobs and courses that do and don't meet the IRS standard of job related?

Example 1

Employee A is a research assistant. The work is dynamic, and Harvard encourages them to keep abreast of new developments. They signed up for a graduate-credit course on new research concepts in their profession. Their supervisor can identify where this course work will improve their research skills in their current job. The course qualifies as job-related.

Example 2

Employee B works as an accounting assistant. They have decided to pursue a computer science graduate degree. Because the course of study is one that will lead to a new trade or business, any courses they take toward that degree must be treated as non-job related. You can learn more and review examples in the TAP Job-Relatedness Guidance for Managers and Supervisors, available on HARVie (harvie.harvard.edu/tuition-assistance).

How can I calculate my tuition benefits?

Tuition benefits for this purpose equal the total tuition cost minus any TAP fee paid by the employee. For example, if a course's tuition is \$3,750 and the employee pays a 10% tap fee (\$375), the tuition benefit equals \$3,375. The tuition benefit is counted in the calendar year that the course is held, not in the calendar year that the employee registered or paid for the course.

Note: For the Division of Continuing Educations (DCE) courses, the amount paid by employees (\$40 or \$80) is considered a registration fee rather than tuition and, therefore, is not deducted from the tuition cost when calculating the tuition benefit.

If my TAP benefit exceeds the \$5,250 calendar-year limit, how much tax will be withheld?

As required by the IRS, taxes will be withheld at the supplemental income tax rate that must be used for non-salary payments (34.65% for 2025, combined federal, state and FICA tax). For example, if an employee has tuition benefits of \$7,000 for graduate-credit, non-job-related courses, withheld taxes are calculated as follows:

\$7,000	(Tuition benefit)
- \$5,250	(tax free limit)
\$1,750	(taxable amount)
x .3465	(IRS required supplemental income withholding rate)
\$606.38	(amount of taxes Harvard will withhold from pay)

Withholdings will be spread out over several paychecks based on your payroll schedule:

- Weekly - over 12 paychecks
- Biweekly - over 6 paychecks

Are there ways for me to plan ahead and reduce the tax impact?

Possibly, depending on your circumstances. In particular:

- If you do not intend to apply the course toward a graduate degree, but are taking courses for other reasons (e.g., personal enrichment), you are encouraged to register for undergraduate credit or noncredit (audit) where available. You can take a course for undergraduate credit even if you have already completed a bachelor's degree (provided this option is available for the particular course).
- For graduate-credit courses, you should consider whether the [course is job-related](#) and if so, designate the course as such when completing the TAP form.
- For courses that are for graduate credit and are not job-related, you should consider whether the courses can be distributed among more than one calendar year in a manner that takes maximum advantage of the \$5,250 annual tax-free limit.

Does this impact my taking courses outside Harvard using the Tuition Reimbursement Program (TRP)?

The TRP reimbursement forms include a job-relatedness section that all participants taking TRP courses for graduate-credit will be required to complete. You will need to indicate the job-related education that will be learned and [your manager/supervisor will need to submit approval](#).

If you are not a member of HUCTW, Harvard's existing policy is unchanged: TRP benefits may only be used for courses outside Harvard that meet the IRS standard of job-relatedness and thus are not taxable.

If you are covered under HUCTW, the collective bargaining agreement allows you to take courses outside Harvard using TRP regardless of job-relatedness. TAP benefits and TRP benefits are counted together toward a single, annual tax-free limit of \$5,250. Therefore, to the extent that the \$5,250 limit is exceeded for courses that are for graduate credit and not job-related, tuition benefit amounts for both TAP and TRP courses will be combined.

Can I take undergraduate credit courses if I already have a degree?

Yes. If a course is available for undergraduate credit, you can choose that option even if you have already completed a bachelor's (or other) degree. Many courses at DCE are offered for both graduate and undergraduate credit.

Why are taxes being withheld from my paycheck for graduate-credit courses that I dropped?

If you drop the course after the 100% refund period or withdraw from the course after the add/drop period, the University is paying some or all of the tuition on your behalf, and therefore, you are still in receipt of the tuition benefit. The benefit amount above the \$5,250 tax-free limit is considered taxable income and will be included in your earnings with applicable taxes withheld.

Why did I receive a Form 1098-T when I didn't take any graduate-credit courses, or the graduate-credit courses were job-related? Do I need to pay taxes on the amount listed on the form?

A Form 1098-T is issued by the School when you take courses (of any credit level) and is not used to report taxable income to the IRS. It provides information about educational expenses that may qualify you for education-related tax credits. The form includes any scholarships and grants paid to you, as well as any tuition reduction amount. The dollar amounts on the Form may assist you in completing IRS Form 8863.

Taxable tuition benefits are included in your earnings and taxes withheld during the calendar year in which you receive the benefit. This information is included on your Form W-2 for that year.

For more information about the Form 1098-T, you can visit [the IRS website](#). If you have questions or concerns about your individual tax situation, please consult with a personal tax advisor.

What if I have additional Questions?

You can email us at benefits@harvard.edu; or call us at 617-496-4001 Mondays, Tuesdays, Thursdays, and Fridays from 9:00am to 5:00pm and Wednesdays from 10:30am to 5:00pm.

Harvard Schools That DO NOT Participant in TAP

- Harvard Business School
- Harvard School of Dental Medicine
- Executive Education/Professional Development Programs

Harvard Schools that Participate in TAP and Registration Process

Divinity School

(617)495-5760

hds.harvard.edu

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

TAP Fee: 10% of course cost

Confers Degrees or Certificates to TAP Students: Yes, if you are deemed eligible pursuant to the employee eligibility provisions of the University TAP program, you may use TAP for up to a maximum of 32 units (eight 4-unit courses).

Registration Process: Bring TAP paperwork to the 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
60 Oxford Street
1st Floor
Cambridge, MA 02138

Division of Continuing Education

Extension School

(617)495-4024

extension.harvard.edu

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

TAP Fee: \$40 per course, or \$80 for an 8-credit course

Confers Degrees or Certificates to TAP Students: Yes. You can use TAP toward a degree or certificate.

Registration Process: You can register online at extension.harvard.edu. If you have not previously registered for Extension or Summer School courses, please register as a new student. Your name and date must match exactly the information on record with the Benefits Office. After choosing your courses, select “Apply TAP” to complete the online TAP form. Your TAP benefit will be automatically credited to your tuition charges during the online payment process.

If you do not have access to a computer to register online, please contact the Extension School for assistance.

Graduate-Credit Courses: In addition to registering online, you must complete and submit a graduate-credit course TAP form which includes a job-relatedness attestation section. Go to the Harvard Tuition Portal (sentinelgroup.com/harvard-university) for the form and instructions. If the form, and manager/supervisor approval for job-related courses, is not submitted by the deadline, you will be subject to imputed income and tax withholding on benefit amounts in excess of \$5,250 per calendar year. For information on tax withholding and imputed income for graduate-credit courses, refer to [FAQs: Taxable Tuition Benefits](#).

January Session: January Session courses count toward the spring term TAP total.

No Refunds of TAP Fee: The TAP fee is nonrefundable unless you have been closed out of all courses or a course has been cancelled.

Summer School

(617)495-4024

summer.harvard.edu

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

TAP Fee: \$40 per course, or \$80 for an 8-credit course

Confers Degrees or Certificates to TAP Students: No. However, many Summer School courses count toward Extension School degrees and certificates. See Extension School above.

Registration Process: See Harvard Extension School Registration Process above.

Graduate-Credit Courses: See Harvard Extension School above.

No Refunds of TAP Fee: The TAP fee is nonrefundable unless you have been closed out of all courses or a course has been cancelled.

Faculty of Arts and Sciences (FAS)

Graduate School of Arts and Sciences (GSAS)

Includes Harvard John A. Paulson School of Engineering & Applied Sciences (SEAS)

(617)495-1519

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 as a part-time student, you can use TAP while an employee.

Registration Process:

- Complete the electronic TAP application form for Harvard Courses. Forms are available on the Tuition Portal (sentinelgroup.com/harvard-university).
- Manager/supervisor approval is required for job-related graduate-credit courses.
- Once you submit the application, a PDF of the form will be emailed to you from Sentinel.
- Ask the course instructor to sign and print their name on the PDF of your TAP form. Submit the signed PDF file to enrollment@fas.harvard.edu.

Cost of the Course: Your cost is 10% of the course cost. You will be billed this fee after enrollment and payment can be made through my.harvard. There is no Harvard University payroll deduction for the cost of tuition or fees that you owe. Please review the [FAS Registrar TAP page](#) for additional information.

Deadlines: Please review the [FAS Registrar TAP page](#) and [TAP Calendar](#) for specific information related to deadlines and fees.

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

Harvard College Undergraduate

(617)495-1519

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 Harvard College degree.

Registration Process:

- Complete the electronic TAP application form for Harvard Courses. Forms are available on the Tuition Portal (sentinelgroup.com/harvard-university).
- Once you submit the application, a PDF of the form will be emailed to you from Sentinel.
- Ask the course instructor to sign and print their name on the PDF of your TAP form. Submit the signed PDF file to enrollment@fas.harvard.edu.

Cost of the Course: Your cost is 10% of the course cost. You will be billed this fee after enrollment and payment can be made through my.harvard. There is no Harvard University payroll deduction for the cost of tuition or fees that you owe. Please review the [FAS Registrar TAP page](#) for additional information.

Deadlines: Please review the [FAS Registrar TAP page](#) and [TAP Calendar](#) for specific information related to deadlines and fees. Please note, these are deadlines are separate from the deadline for the job related attestation for graduate-credit courses.

Graduate School of Design

(617)496-1237

gsd.harvard.edu

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

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:

- Fill out the TAP form for Harvard Courses. Forms are available on the Tuition Portal (sentinelgroup.com/harvard-university)
- Manager/supervisor approval is required for job-related graduate-credit courses
- Register for the course via the Graduate School of Design online registration system

Submit Signed TAP Form To:

Office of the Registrar
48 Quincy Street, Room 422
Cambridge, MA 02138

Graduate School of Education

(617)495-3419

registrar.gse.harvard.edu/tuition-assistance-program-tap

Participates in TAP: Yes. You can enroll in courses as a non-degree student. **NOTE:** The Online Master's in Education Leadership program does not participate in TAP.

TAP Fee: 10% of flat rate tuition for part-time students up to your TAP credit limit.

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

Exception: You cannot use TAP for the Online Master's in Education Leadership program. This applies to non-degree and degree-seeking students.

Registration Process:

- Complete the Non-Degree Registration Poll during the relevant non-degree registration period, for each semester you intend to take a course (registrar.gse.harvard.edu/non-degree-registration).
- Fill out the TAP form for Harvard Courses. Forms are available on the Tuition Portal (sentinelgroup.com/harvard-university).
- Manager/supervisor approval is required for job-related graduate-credit courses.
- Have the instructor for the course sign the TAP form.
- The completed TAP forms along with the TAP Fee are due by the relevant semester add/drop deadline. The TAP fee can be paid via the Student Account (sfs.harvard.edu/student-accounts). The completed TAP form can be submitted electronically to registrar@gse.harvard.edu.

Harvard Law School

(617)495-4612

hls.harvard.edu/registrar/

Email: registrar@law.harvard.edu

Participates in TAP: Yes. You may enroll in up to one non-clinical course offering as a non-degree student. Contact the Law School Registrar's Office for further information.

TAP Fee: Call the Law School Registrar's Office.

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

Additional Eligibility Requirements

- Must be currently enrolled in a JD program at another ABA-accredited law school
- Must have fully completed the equivalent of the first year (1L) of law school
- No 1L or clinical offerings
- No more than one course per semester
- Enrollment only if (a) instructor approves, and (b) all HLS students and cross-registrants have seats (i.e., equal status with auditors)

Registration Process: TAP participants and J.D. students at other law schools who wish to take one non-clinical upper-level HLS course not offered at their law school must contact HLS's Registrar's Office at least two weeks before classes begin.

Harvard Medical School

(617)432-1515

hms.harvard.edu

Participates in TAP: Yes. You can enroll as a part-time student in any HMS master's program offering a part-time option. Additional course offerings available. Check with the Registrar's Office.

TAP Fee: 10% cost per credit per course.

Confers Degrees or Certificates to TAP Students: Yes, if admitted to a part-time master's degree program, you can use TAP.

Registration Process: Complete the TAP form for Harvard Courses. Forms are available on the Tuition Portal (sentinelgroup.com/harvard-university).

Submit Materials To:

Office of Human Resources
Gordon Hall, Room 150
25 Shattuck Street
Boston, MA 02115
(617) 432-2035

Harvard Kennedy School

(617)495-1155

hks.harvard.edu

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

TAP Fee: 10% of course cost

Confers Degrees or Certificates to TAP Students: Yes, Mid-Career Master of Public Administration only. TAP is not applicable to any other degree programs at Harvard Kennedy School.

Registration Process: Complete the TAP form for Harvard Courses. Forms are available on the Tuition Portal (sentinelgroup.com/harvard-university). Bring the TAP form to class to be signed by the instructor. Return it to the HKS Office of the Registrar. Follow the HKS cross-registration schedule for dates and deadlines.

Exception: You cannot use TAP for the PLC pathway to the Mid-Career Master in Public Administration program.

Submit Materials To:

Harvard Kennedy School
Office of the Registrar
124 Mount Auburn Street, Suite 165
Cambridge, MA 02138

Office for the Arts

Ceramics

(617)495-8680

ofa.fas.harvard.edu/ceramics/

Participates in TAP: Yes

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

Confers Degrees or Certificates to TAP Students: No.

Registration Process: Complete one TAP form per course. Forms are available on the Tuition Portal (sentinelgroup.com/harvard-university). Upload your completed TAP form to your online registration account: ofa.asapconnected.com/Default.aspx or email it to jikim@fas.harvard.edu.

Submit Materials To:

Ceramics Program
224 Western Avenue
Allston, MA 02134

Dance

(617)495-8683

ofa.fas.harvard.edu/dance/

Participates in TAP: Yes.

TAP Fee: \$40

Confers Degrees or Certificates to TAP Students: No.

Registration Process: Complete one TAP form per course. Forms are available on the Tuition Portal (sentinelgroup.com/harvard-university). Bring your completed TAP form. Classes will be determined by participant's level of expertise.

Submit Materials To:

Harvard Dance Center
66 Garden Street
Cambridge, MA 02138

T.H. Chan School of Public Health

(617) 432-1032

Registrar@hsph.harvard.edu

Participates in TAP (Non-Degree): Yes.

Exceptions: TAP is not permitted for any program which does not have a part-time option. This includes summer degree and non-degree programs (except part-time summer session in public health), and any degree programs not included in the list below.

Current Non-Degree TAP Fee: 10% of per-credit [tuition](#)

Confers Degrees or Certificates to TAP Students: Yes. Students must be in part-time academic status and may only enroll in a maximum of 10 credits per semester for the fall and spring, and a maximum of 4.75 for the summer semester. **Note:** TAP will only cover credits within your [TAP-eligible credit limit](#). You will be billed full tuition for any additional credits.

- MPH45 (academic year)
- MPH45 Generalist
- MPH 65
- SM1 in Health Policy Management
- SM1, SM60, or SM80 in Biostatistics
- SM80 in Computational Biology and Quantitative Genetics
- SM1 or SM80 in Epidemiology
- SM60 or SM80 in Health Data Science
- Part-Time Summer Session in Public Health Studies
- Academic Year Non-Degree Program

Registration Process:

- Non-Degree Students - Academic Year
 - Submit an [Academic Year Non-Degree application](#) and complete the appropriate TAP Form on the Tuition Portal (sentinelgroup.com/harvard-university)
- Non-Degree Students – Summer
 - Apply for the summer session via [SOPHAS express](#) and Complete the TAP form on the Tuition Portal (sentinelgroup.com/harvard-university)
- Degree Students
 - Complete the TAP form on the Tuition Portal (sentinelgroup.com/harvard-university)

Non-Harvard Course Reimbursement

The course must be taken toward the completion of a degree if taken for undergraduate credit. All courses for graduate credit must be job-related* unless you are covered by HUCTW. You must complete the registration and payment process for the specific college or university that you are attending.

Covered by HUCTW Bargaining Unit

You will be reimbursed 90% of your out-of-pocket tuition† costs up to \$5,250 per calendar year. You must receive a passing grade at the institution where the course is taken.

Not Covered by HUCTW Bargaining Unit

You will be reimbursed 75% of your out-of-pocket tuition† costs up to \$5,250 per calendar year. You must receive a grade of C or better (C- is not eligible) for undergraduate, and B or better (B- is not eligible) for graduate-credit courses in order to qualify for reimbursement.

Reimbursement Process

Visit the Tuition Program Portal (sentinelgroup.com/Harvard-university) for detailed instructions on filing for reimbursement and to complete the online TRP Form.

Non-Harvard Course Reimbursement Deadline

- All required documentation must be submitted to Sentinel **within 60 days of the last day of the course**. Please see below for information on incomplete grades.
- If you do not have all required documentation, **you must contact Sentinel or Harvard Benefits before the deadline**.

Required Documentation

- A completed TRP form
- Manager/supervisor approval for job-related graduate-credit courses
- Copy of your grade from a transcript, letter from the instructor, or mailed copy
- Proof of the cost of the course (bursar's bill or catalogue page)
- Proof of payment for the course

Submit all paperwork within 60 days of the last day of the course to Sentinel by uploading it via the Tuition Program Portal (sentinelgroup.com/Harvard-university).

Incomplete Grades

If you receive an incomplete grade for a course, **you must notify BSL or Harvard Benefits within 60 days of the last day of class** to make arrangements for reimbursement upon successful completion of the course. You must make up the incomplete within the timeframe given to you by the Registrar of the school where you have received the incomplete grade. Once you have made up your incomplete, you will need to submit the TRP form and the proper reimbursement documents to Sentinel **within 60 days** of the extended deadline granted by the school.

* A course is considered to be job-related if it maintains or improves the skills required for an individual's employment in their current job at Harvard.

† To determine out-of-pocket cost, the listed tuition or course cost is reduced by any grants to participant or other funding sources. **There is no reimbursement for fees.**

Reimbursement Timeline

Sentinel process TRP payments on a weekly basis, every Friday. Once all required supporting documentation is received and the claim is approved, payment should be processed within one to two weeks.

HUCTW Funds

To be eligible for these funds, you must be part of the HUCTW bargaining unit. For specific information on the funds, including guidelines and applications contact HUCTW at 617-661-8289 or go to the HUCTW website - huctw.org/funds-and-loans.

Education Assistance Fund

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

TAP Tax Fund

The TAP Tax Reimbursement Program helps HUCTW members recoup a significant portion of the tax cost for graduate credit courses that do not meet the IRS standard of job relatedness. Awards are based on each applicant's tax costs over the course of the calendar year and the total number of applications received.

Tuition Program Contact Information

Harvard Human Resources, Benefits

124 Mt. Auburn Street, 4th Floor Cambridge, MA 02138

Phone: 617-496-4001

Fax: 617-496-3000

Email: benefits@harvard.edu

Sentinel Group

100 Quannapowitt Parkway

PO Box 401

Wakefield, MA 01880

Phone: 888-762-6088

Fax: 781-213-6770

Email: tuition@sentinelgroup.com

