



Employee Tuition Remission Application
2004-2005

Benefits for employee tuition remission begin the school term following completion of 90 days of service. After the completion of 90 days of service, a 75% benefit is available for full-time (1.0 FTE) regularly scheduled employees in their first year of service. The tuition remission benefit will increase to 90% the school term following completion of one year of service for full-time (1.0 FTE) regularly scheduled employees. This benefit will be prorated based on FTE for those employees with benefits. This benefit applies to both undergraduate and graduate courses and degrees. (See the Tuition Benefits Policy available on the Human Resources website at www.plu.edu/~humr/curtopic.html.)

- This tuition remission form must be completed no later than 14 days prior to the beginning of each semester. Without the completion of the appropriate forms by the required due dates, the benefit may be denied. ***Required due dates for employee tuition remission:***

May 10, 2004 ----- Remission application form due for Summer 2004 enrollment
August 24, 2004 ----- Remission application form due for Fall 2004 enrollment
December 20, 2004 ----- Remission application form due for J-Term 2005 enrollment
January 19, 2005 ----- Remission application form due for Spring 2005 enrollment

- If you are enrolled in a PLU graduate program, it will be taxable income to the employee. The value of the remission will be added to your taxable income, July and August for Summer classes, October, November and December for Fall classes, February for J-term classes and March, April and May for Spring classes. Effective January 1, 2002, IRC section 127 was changed to allow employees the first \$5,250 of their graduate remission tax-free. Another exclusion exists under IRC section 132(d) as a “working condition fringe.” Contact Payroll at ext. 7531 or Human Resources at ext. 7185, for a Graduate Tuition Remission Exclusion Form to see if you qualify.
- This application, once approved by Human Resources, will be effective from June 1, 2004 through May 31, 2005. Only one application is needed per academic year; however, the application must be renewed each academic year to continue the remission benefit.

Employee Name _____	PLU ID _____		
Department _____			
Semester: Summer _____	Fall _____	J-term _____	Spring _____
Course ID Number(s) _____			
Credits _____			

I understand that tuition remission for graduate program courses will be taxable income. I have received and read the new Tuition Benefits Policy available on the Human Resources website at www.plu.edu/~humr/curtopic.html.

Employee Signature

Date _____

Human Resources Use Only

Employee date of hire _____ **FTE** _____ **Date** _____

Ee remission % _____ **Effective until** _____ **HR** _____