

Tuition Benefits Policy 2015-16

The university has a strong commitment to life-long learning which it supports through the following tuition assistance programs and by offering a number of additional on- and off-campus professional development programs. Each tuition benefit has its own eligibility requirements, so it is important to familiarize yourself with the criteria. If you have questions, please call Human Resources at ext. 7185. Forms and other information related to this policy are available on the Human Resources home page at www.plu.edu/human-resources/.

Tuition Remission Benefits and Eligibility [Revised June 2015]

Note: *Employees hired before June 1, 2015 will be grandfathered in at 2014-15 tuition remission benefit levels. Contact Human Resources to determine your benefit level.*

The waiting period for tuition remission benefits for PLU courses is the beginning of the school term following completion of one year of service. Tenured and tenure-track faculty are eligible for maximum tuition remission benefits for both themselves and eligible dependents as of their appointment date in a tenured or tenure-track position. PLU terms are Fall, J-term, Spring and Summer. Although there are multiple sessions during summer, it is considered one term. Dependent eligibility is defined as:

1. Legal spouse, qualified domestic partner, and/or
2. Child who is under age 25, unmarried, and claimed as a dependent child on the employee's or employee's partner's previous year's income tax return and who's the employee's natural or adoptive child or the natural or adoptive child of the employee's partner living permanently in the employee's home. A divorced employee's dependent children, for the purposes of this benefit, are treated as dependents of both parents. Court-appointed legal wards and foster children are not eligible for tuition benefits.

The tuition remission benefit available at PLU is:

Employee Length of Service	Employee Discount	Dependent Discount
Less than 1 year	-0-	-0-
At least 1 full year, and up to 2 full years	50%	-0-
Over 2 full years, and up to 3 full years	75%	50%
Over 3 full years of service or tenured or tenure-track faculty	90%	75%

Tuition discount benefit amounts above are for full-time (1.0 FTE) employees working regular appointments. Benefit levels are prorated for part-time employees on regular appointments of at least half-time (.5 FTE) but less than full-time (1.0 FTE).

The employee and his/her spouse or qualified domestic partner are eligible for undergraduate and graduate studies. Employees, spouses and qualified domestic partners are limited to one graduate degree using tuition benefits. If employees or spouses/domestic partners are enrolled in a PLU graduate program, it **will be taxable income to the employee and will most likely increase your taxes withheld and decrease your net pay.** 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. Each calendar year, IRC section 127 allows employees the first \$5,250 of their graduate remission tax-free. Dependent children are eligible for undergraduate studies. **Tuition benefits for undergraduate course work is limited to 144 credits for all participants.** Doctoral studies are not eligible for tuition remission benefits.

Tuition Benefit for MBA International Experience [Revised September 2006]

Students in the MBA program are required to participate in either a local alternative "international" experience or leave the country on a 10-day international experience.

The tuition benefit does not apply to international experiences and therefore, a PLU employee, spouse or domestic partner who qualifies for either the 50%, 75% or 90% tuition benefit will need to 1) elect to participate in a local alternative experience thereby not incurring international travel costs, or 2) pay the standard rate out of pocket to participate in the 10-day international experience.

Furthermore, if a PLU employee in the MBA program elects the 10-day international experience and pays the out of pocket expense, the employee must also coordinate the vacation time with their direct supervisor for the duration of their leave.

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Tuition Waiver Benefits and Eligibility for Employees [Revised June 2015]

Note: 2015-16 is the final year this benefit will be offered; Spring 2016 is the last eligible semester. This benefit is not available to employees hired February 15, 2015 or later.

The waiting period for the tuition waiver benefit for PLU courses is the beginning of the school term following completion of one full year of service. PLU terms are Fall, J-term, Spring and Summer. Although there are multiple sessions during summer, it is considered one term. A tuition remission form must be completed along with the tuition waiver form. Dependents are not eligible for tuition waiver.

During the period of their employment with PLU, eligible employees may receive a benefit of up to 12 credit hours of courses with the tuition waived – the equivalent of 100% tuition remission for those classes. A maximum of 4 credit hours can be waived per semester. While supervisor and vice president approval is required, the courses need not be job-related.

Tuition Remission and Tuition Waiver Application Process

Dependent requirements: A dependent tuition remission form *must* be completed by **April 30, 2015**. If there is no current, approved form on file by **April 30, 2015** for classes to be taken during Summer 2015, Fall 2015, J-term 2016, Spring 2016, the remission benefit may be denied.

Employee requirements: The employee must complete a remission and/or waiver form no later than 14 days before the start of the semester. If there is no current, approved form on file in Human Resources, the benefit may be denied.

Remission form due dates:

May 18, 2015	Remission form due date for employees wishing to enroll in all Summer 2015 classes
Aug. 25, 2015	Remission form due date for employees wishing to enroll in Fall 2015 classes
Dec. 21, 2015	Remission form due date for employees wishing to enroll in J-Term 2016 classes
Jan. 25, 2016	Remission form due date for employees wishing to enroll in Spring 2016 classes

Tuition Exchange Benefits and Eligibility

PLU participates in two programs which offer tuition exchange benefits for qualified dependent children of eligible university employees. Both programs have specific application deadlines, eligibility requirements, and both programs are competitive and not guaranteed. If you are interested in learning more, please contact Human Resources at ext. 7185.

1. The Tuition Exchange, Inc., an association of over 600 institutions across the United States providing varying levels of tuition discounts. This benefit is available to full-time employees who have completed three years of service, and is based upon additional university criterion. Only a limited number of dependents typically receive the benefit each year. *Website: www.tuitionexchange.org*
2. The Evangelical Lutheran Church in America (ELCA) Tuition Plan Program includes 24 colleges and universities. These institutions provide tuition remission to qualified PLU dependents. This benefit is available to full-time and part-time employees who have completed three years of service.

Policy Guidelines

1. No additional remission (e.g. alumni discount) is available in addition to tuition remission benefits.
2. Tuition benefits apply to the cost of study away tuition, but not to housing/meal charges.
3. If an employee or dependent fails a class or withdraws after 10th day while using tuition benefits, the benefit cannot be used to repeat the class.
4. No remission is applied when one receives credit by exam.
5. If an employee audits a class, a remission form is required and the benefit is administered as if the employee was taking the class for credit.
6. Employees are expected to make up the time they spend in classes, which take them away from their normal work schedules.
7. If an employee drops a class while using the waiver benefit, a Tuition Waiver Drop Form is required no later than the 10th day after the semester begins. Failure to complete this form in a timely manner may effect future benefits. Withdrawal from a class may result in fee assessments and will be governed by the university's policy on refunds.
8. If an individual exceeds the maximum tuition benefit allowed per policy, the individual will be required to repay the university.