



Employee Tuition Remission Application **2018-2019**

Benefits for employee tuition remission begin the school term following completion of one year of service. After the completion of one year of service, a 50% benefit is available for full-time (1.0 FTE) regularly scheduled employees. The tuition remission benefit will increase to 75% the school term following completion of two years of service, and will increase to 90% the school term following completion of three years of service for full-time (1.0 FTE) regularly scheduled employees. 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. This benefit will be prorated based on FTE for those employees with benefits. This benefit applies to both undergraduate and master's courses and degrees. Employees are limited to one master's degree using tuition benefits. Doctoral studies are not eligible for tuition remission benefits.

- 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 21, 2018 -----	Remission application form due for Summer 2018 enrollment
August 21, 2018 -----	Remission application form due for Fall 2018 enrollment
December 19, 2018 -----	Remission application form due for J-Term 2019 enrollment
January 23, 2019 -----	Remission application form due for Spring 2019 enrollment

- If you are enrolled in a PLU master's program, **it will be taxable income to the employee and will most likely increase your taxes withheld and decrease your net pay.** The remission value 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 master's level remission tax-free.
- This application, once approved by Human Resources, will be effective from **June 1, 2018 through May 31, 2019.** Only one application is needed per year; however, the application must be renewed each year to continue the remission benefit.

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

I understand that tuition remission for **master's program courses will be taxable income to the employee and will most likely increase your taxes withheld and decrease your net pay.** I have read and agree to the Tuition Benefits Policy and the Employee Delinquent Student Account Policy available on the Human Resources website.

Employee Signature _____ Date _____

Human Resources Use Only

Employee date of hire _____	FTE _____	Date _____
Employee remission % _____	Effective until _____	HR _____