



Employee Tuition Remission Application
2023-2024

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 22, 2023 ----- Remission application form due for Summer 2023 enrollment
August 22, 2023 ----- Remission application form due for Fall 2023 enrollment
December 19, 2023 ----- Remission application form due for J-Term 2024 enrollment
January 24, 2024 ----- Remission application form due for Spring 2024 enrollment

- If you are enrolled in a PLU master's program, **it will be taxable income to the employee, 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, 2023 through May 31, 2024. Only one application is needed per year; however, the application must be renewed each year to continue the remission benefit.

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|---------------------------|-------------------------|--------------|--------------|
| 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, 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 _____

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| <u>Human Resources Use Only</u> | | | |
| Employee date of hire _____ | FTE _____ | Date _____ | |
| Employee remission % _____ | Effective until _____ | HR _____ | |