



Tuition Benefits Policy **2026-2027**

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, call Human Resources at ext. 7185. Forms and other information related to this policy are available at www.plu.edu/human-resources/.

Tuition Remission Benefits and Eligibility

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 master's level studies. Employees, spouses and qualified domestic partners are limited to one master's degree using tuition benefits. If employees or spouses/domestic partners 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 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 master's level remission tax-free. Dependent children are eligible for undergraduate studies. **Tuition benefits for undergraduate course work is limited to 144 attempted credits for all participants**. Dependent children are limited to one bachelor's degree using any tuition benefits and once they have received a bachelor's degree are no longer eligible.

The following are not eligible for tuition remission benefits: Accelerated Bachelor of Science in Nursing (ABSN); doctoral studies; certificates outside of a degree program; and j-term courses (j-term is charged as a fee, not tuition).

Tuition Benefit for Graduate Student International Experiences [Revised August 2024]

Graduate programs may include required participation in short-term international experiences (requiring students to leave the country). These programs also offer alternative global education experiences that do not require travel outside the country.

The tuition benefit does not apply to international experiences. PLU employees, spouses or domestic partners enrolled in these graduate programs who qualify for either the 50%, 75% or 90% tuition benefit will need to 1) elect to participate in the alternative global education experience, thereby not incurring international travel costs; or 2) pay the standard rate out of pocket to participate in the international experience.

Furthermore, if a PLU employee in a graduate program with such a requirement elects the 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.

Tuition Remission Application Process

Dependent requirements: A dependent tuition remission form ***must*** be completed by **January 31** every year. If there is no current, approved form on file by **January 31, 2026** for classes to be taken during the **2026-2027** fiscal year (Summer 2026, Fall 2026, J-Term 2027, Spring 2027), the remission benefit may be denied.

Employee requirements: The employee must complete a remission 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. Due dates are listed on the Employee Tuition Remission Application form.

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 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 700 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 26 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 for PLU gateway semester programs only, but not to housing/meal charges. Tuition benefits do not apply to any other study away programs offered through third party providers, consortia, etc.
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. 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.
9. If employment ends, tuition benefits will cease at the end of the school term in which the last day of employment falls, unless the last day of employment is within the first 14 calendar days of the term, in which case tuition benefits may not be received for the term.