

## I. General Information

Eligible faculty and staff as well as their spouses and dependent children qualify for tuition remission benefits as outlined in this policy.

1. The level of tuition remission is determined by date of initial employment and benefits eligibility. An eligible employee is one who is appointed to a regular, visiting or interim position that is 20 hours per week (half time) or more and at least nine months in duration.
  - a. For purposes of their own tuition remission, an employee who works full-time for nine months or more (or at least .75 FTE for 12 months) shall be considered full time for purposes of tuition remission and is eligible for a 100 percent tuition remission benefit. A part-time eligible employee shall be considered for their own tuition remission benefits on a prorated schedule based on FTE eligibility.
  - b. For undergraduate program tuition remission, new staff employees are eligible for tuition remission benefits 90 days after their start date at Whitworth. Faculty eligibility begins upon the date of hire.
  - c. For graduate program tuition remission, all employees (faculty and staff) are eligible for tuition remission benefits 365 days (one year) from their date of hire.
  - d. Temporary employees, adjunct faculty and individuals employed less than half-time or less than nine months are not eligible for tuition remission. Tuition remission benefits for lecturers are addressed in the Whitworth University Tuition Remission Policy for Lecturers, which can be found here: [www.whitworth.edu/cms/administration/human-resource-services/benefits/education/](http://www.whitworth.edu/cms/administration/human-resource-services/benefits/education/)
2. If the employee was previously employed in a benefits-eligible position by a college or university (described in Section 170(b) (1) (A) (ii) of the Internal Revenue Code) at any time within 12 months of employment by Whitworth University, then the plan shall treat service of the employee with the predecessor employer as service with Whitworth University in satisfying the employee's completed years of service requirement for purposes of dependent tuition remission for undergraduate programs only.
3. Any changes to employment status will result in changes to the tuition remission program. For those with undergraduate tuition remission, those changes will take place at the start of the next term (fall, Jan or spring term). For those who are receiving graduate or continuing studies tuition remission, those changes will occur at the start of the next module. Any owed taxes will need to be paid prior to the end of the current enrolled module.
4. While tuition remission is 100 percent for an eligible full-time employee (.75 FTE or more), the percentage of tuition remission granted for their spouse and/or dependent children is determined by a graduated scale that is based upon the employee's completed years of service at the time of the first day of class, as well as

the employee's level of benefit eligibility as follows:

a. Undergraduate Programs

Less than 1 year – 20%  
1 to 2 years – 40%  
2 to 3 years – 60%  
3 to 4 years – 80%  
4-plus years – 100%

b. Graduate Programs (spouse only)

1 to 2 years – 10%  
2 to 3 years – 20%  
3 to 4 years – 30%  
4-plus years – 50%

5. The provisions of this tuition remission benefit apply only to credits granted by Whitworth University, for courses taught by Whitworth faculty and where the tuition is due Whitworth University. If an eligible employee, spouse or dependent enrolls in a course for which tuition is due another institution, this benefit does not apply, even if the individual is enrolled at Whitworth University.
  - a. The FS 392 Foreign Exchange Block and courses like it are not eligible for tuition remission.
6. Students receiving full tuition remission (100 percent) are not eligible for additional university-sponsored scholarships or grants. Students not eligible for full tuition remission (100 percent) may combine the tuition remission benefit with some or all of the university-sponsored scholarships and grants for which they are eligible – up to the cost of tuition. The tuition remission benefit may only be applied to tuition charges.
  - a. If an employee intends to use this tuition remission benefit (particularly if qualifying for less than full-time tuition remission) and also intends to apply for other financial aid, they are encouraged to meet with a financial aid advisor to determine how this benefit may be used with other sources of aid.
7. Tuition remission eligible employees and their spouses and dependents must maintain satisfactory academic progress as outlined in the Whitworth University Satisfactory Academic Progress for Financial Aid Recipients brochure.
  - a. Students must maintain a cumulative grade point average of 2.0 or higher and must complete each term with a minimum 1.0 grade point average for each term of study. Only the highest grade obtained is counted in the grade point average when a course is repeated. Transferred credits, including those received during consortium study, do not count in the calculation of the cumulative and term grade point average, but they are included in the calculation of both attempted and earned credits.

8. A non-exempt (hourly) staff employee who wishes to take a class during their regularly scheduled workday may schedule one course per term subject to supervisory approval and with specific arrangements to make up the time spent in class during the work week. Exempt (salaried) employees should consult with their supervisor if enrolled in classes that may affect their work commitments.
9. Tuition remission forms must be completed and received by the Whitworth Office of Human Resource Services five (5) days prior to the start of each term or module being applied for. Failure to comply in a timely way may result in denial of tuition remission benefits and/or subsequent financial impact to the employee/student.
10. All students approved for tuition remission are subject to the same academic policies and procedures as non-tuition remission students.
11. Exceptions to the tuition remission policy are under the purview of the office of human resources and the Whitworth University Cabinet.
12. Human resources reserves the right to ask for documentation to verify spouse and/or dependent status.

## II. Undergraduate Education Tuition Remission Benefits

(includes continuing studies for eligible spouses)

An eligible employee, their spouse and/or dependent may enroll in undergraduate courses as outlined in the provisions of this policy.

1. The definition of a dependent child is one who is:
  - a. Unmarried
  - b. Biological, adopted, stepchild or under legal guardianship
  - c. Under 24 years of age at the start of the term seeking tuition remission
  - d. Student is dependent on their parents for basic needs
2. Non-degree seeking employees and spouses may enroll in classes only if they have open seats. All waitlist and non-matriculated student policies and procedures must be followed.
  - a. For questions about these policies, contact the registrar's office.
3. Dependents are ineligible to take non-degree seeking courses.
4. Dependent children and/or spouse of eligible employees may enroll in and receive tuition remission for undergraduate course that leads toward the completion of their **first baccalaureate degree**.
  - a. Tuition remission will cover up to 16 credits a semester and five credits during Jan Term.
    - i. Tuition remission does not cover traditional undergraduate summer courses.
    - ii. Tuition remission will cover continuing studies programs year-round.

- b. The following are not covered:
  - i. Overload fees
  - ii. Books fees
  - iii. Course fees
  - iv. Student fees
  - v. Additional fees/costs that human resources deem outside the purview of "tuition."

*Note: For programs that offer "all-inclusive pricing," employee will still be responsible for any cost outside of normal class credit cost. This includes potential course fees and book fees.*

- c. Students are eligible until they have attempted a maximum of 150 percent of the minimum number of credits required for the degree (189 credits for undergraduates) or completed all the requirements to receive their degree or certificate. At 158 credits, student financial services will have the registrar determine if a student can mathematically complete the degree within the maximum timeframe of 150 percent. If the student can't complete his/her degree within the 150 percent maximum time frame, the student can appeal.
- d. All enrolled matriculated day students must complete at least 66.67 percent of the cumulative credits that they attempt in order to maintain eligibility.
- e. Students must maintain a cumulative grade point average of 2.0 or higher and must complete each term with a minimum 1.0 grade point average for each term of study. Only the highest grade obtained is counted in the grade point average when a course is repeated. Transferred credits, including those received during consortium study, do not count in the calculation of the cumulative and term grade point average, but they are included in the calculation of both attempted and earned credits.

### III. Graduate Tuition Remission Benefits

(Doctorate and certificate programs are ineligible for tuition remission.)

1. For employees and their spouses, Whitworth graduate programs will limit the enrollment of students who are receiving tuition remission to a 20 percent cap.
2. Tuition remission eligible employees may not enroll in new graduate programs during the initial year (365 days) of that program's first class start date.
3. An eligible employee may receive tuition remission for graduate courses 365 days (one year) from their start date. Dependent children do not qualify for graduate tuition remission, defined here as any coursework (including student teaching) subsequent to the awarding of a baccalaureate degree.
4. An eligible employee's spouse may receive up to 50 percent tuition remission for graduate courses. Spouses are only eligible for tuition remission for **one graduate degree from Whitworth.**

5. Pursuant to Whitworth's Section 127 Plan, tuition remission for graduate courses taken by an eligible employee is tax-free, limited to \$5,250 (or such greater or lesser amount as may subsequently be permitted under IRS Code Section 127). The IRS considers a spouse's graduate level course tuition remission taxable income, and statements, which may be used in preparing income tax returns, will be provided to the employee by the university's business office upon request. The IRS also considers an employee's graduate level course tuition remission in excess of \$5,250 (or such greater or lesser amount as may subsequently be permitted under IRS Code Section 127) as taxable income. (Required tax associated with this benefit may have a substantial impact on an employee's take-home pay. Employees and/or their spouses may contact human resource services to gain an understanding of this impact as part of their planning process.)
6. Students must maintain a cumulative grade point average of 2.0 or higher and must complete each term with a minimum 1.0 grade point average for each term of study. Only the highest grade obtained is counted in the grade point average when a course is repeated. Transferred credits including those received during consortium study, do not count in the calculation of the cumulative and term grade point average, but they are included in the calculation of both attempted and earned credits.

#### **IV. Continuation of Dependent Tuition Remission Benefits After Ending Employment Under Special Circumstances**

1. If an employee with at least 10 years of benefits-eligible employment at the university is rendered unable to continue employment with the university due to death or disability (as evidenced by the employee qualifying for university group long-term disability benefits or social security disability benefits), the employee's dependents, whether currently enrolled or not, will continue to be eligible for tuition remission benefits on the same basis as they would have been had the death or disability not occurred.
2. If an employee with at least 10 years of benefits-eligible employment at the university is terminated from employment with the university due to fiscal exigency (evidenced by resolution of the board of trustees), the terminated employee's Whitworth-enrolled dependents will continue to receive tuition remission consistent with other elements of this policy and equal to the percentage of eligibility in effect on the date of termination.
3. Spouses and dependent children who are enrolled and in good standing at Whitworth University at the time of an employee's termination of employment will continue to receive tuition remission for the remainder of that current academic year (Sept. 1–Aug. 31). An employee who is otherwise in good standing at Whitworth University at the time of termination from employment will continue to receive tuition remission for the remainder of the current term, unless immediate separation is otherwise specified at the time of termination. All other elements of this policy continue to apply.

Please contact the office of human resource services for further information regarding this tuition remission program.