



Tuition Remission Policy for Regular Faculty and Staff

I. General Information

Eligible faculty and staff, 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 or more in duration.

For purposes of his or her own tuition remission, an employee who works full-time for 9-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% tuition remission benefit. A part-time eligible employee shall be considered for his or her own tuition remission benefits on a prorated schedule based on his or her FTE eligibility.

New staff employees are eligible for tuition remission benefits after completion of their initial appointment period. Faculty eligibility begins upon the date of hire.

Temporary employees, adjunct faculty and individuals employed less than half-time, nine-months are not eligible for tuition remission. **Tuition remission benefits for lecturers are addressed in the Whitworth University Tuition Remission Policy for Lecturers - whitworth.edu/forms/form/tuitionremission-o4u**

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 his or her 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.

2. Changes to a current employee's position or status, which in turn changes eligibility for tuition remission, becomes effective with the **next academic term** (including Jan term and summer term).
3. While tuition remission is 100 percent for an eligible full-time employee, the percentage of tuition remission granted for his or her 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:

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

4. 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.

5. Students receiving full tuition remission (100 percent) are not eligible for additional university-sponsored scholarships or grants. Students not eligible for full tuition remission 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.

If an employee intends to use this tuition remission benefit (particularly if qualifying for less-than-fulltime tuition remission) and also intends to apply for other financial aid, he or she is encouraged to meet with a financial aid advisor to determine how this benefit may be used with other sources of aid.

6. 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.
7. A non-exempt (hourly) staff employee who wishes to take a class during his or her 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.
8. Tuition remission forms **must** be completed and received by the office of Human Resource Services before each academic term begins (i.e., Fall, Jan Term, Spring, Summer). Failure to comply in a timely way may result in denial of tuition remission benefits and/or subsequent financial impact to the employee/student.

II. Undergraduate Education Tuition Remission Benefits

1. An eligible employee and his or her spouse may enroll in undergraduate courses as outlined in the provisions of this policy.
2. Dependent children of eligible employees may enroll in, and receive tuition remission for any undergraduate course that leads toward the completion of a first baccalaureate degree. The maximum tuition remission is for 126 Whitworth University semester credits plus student teaching (if as part of the baccalaureate), and the granting of only one degree per dependent. The definition of a dependent child is one who is:
 - a. unmarried;
 - b. biological, adopted, or step-child;
 - c. under 25 years of age; and
 - d. is claimed as a dependent on the employee's tax return for the school year.

III. Graduate Tuition Remission Benefits

1. An eligible employee and/or his or her spouse may receive tuition remission for graduate courses on the same basis as for undergraduate courses. 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.
2. 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 and as part of their planning process.)

IV. Continuation of Dependent Tuition Remission Benefits after Ending Employment under Special Circumstances

1. If an employee with at least ten-years of benefits-eligible employment at the University is rendered unable to continue his or her 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 ten-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 (September 1 – August 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.