

## Tuition Remission

### For Full Time Teaching Faculty

#### A. Tuition Remission Policy – Employee

1. Any employee, spouse/qualifying partner or dependent must be admitted by the University in order to take classes.
2. Tuition remission is a benefit granted through the award of the undergraduate and graduate degree to *full-time* employees. Employees may also take undergraduate courses for professional development or interest after earning an undergraduate degree. Tuition remission covers tuition only. It does not include other fees, room or board charges. Employee costs are not subject to a tuition remission or a discount. There is no tuition remission for private lessons taken by employees. Tour costs are not subject to a tuition remission or discount.
3. All regular full-time employees who teach at least 24 semester hours per academic year may take up to two courses during Fall and Spring Semesters without charge. Employees may take only one course per semester during regular working hours and provisions for making up lost work time must be shown on the tuition remission request form. A second class may be taken after work hours. In addition to the policy regarding enrollment in classes during fall and spring semesters, employees who work full-time but less than 12 months are permitted to take a maximum of two classes per summer and winter as long as they are not scheduled to work at any time during the period in which the class(es) will take place.

Employees may enroll in Web-based courses offered during the summer provided the tuition remission form has been completed and approved by the supervisor and the offices of human resources and there are spaces remaining after student pre-registration has been completed. One Web-based course per summer session is permitted.

Enrollment in MBA courses for winter and summer terms (one course per term) is permitted as long as courses are offered at times other than the employee's scheduled work hours.

4. Upon termination of employment with Elon University (whether voluntary or non-voluntary) while enrolled in a class, the employee will be charged for the remaining weeks in his/her class. There will be no charge for the remaining weeks if the employee withdraws from the class.

**B. Requests for Tuition Remission**

1. Requests for tuition remission must be initiated and signed by the employee and approved by the employee's department chair or supervisor and the office of human resources. Approved requests must be submitted to the bursar's office prior to registration for each semester/term or a late fee will be assessed. Request forms are available in the office of human resources.
2. Employees on long-term leaves of absence are not eligible to participate in the university's tuition remission program while on approved leave. In the event an employee returns to active employment with the university, the tuition remission benefit will be reinstated.

**C. Tuition Remission Policy -- Spouse/Qualifying Partner/Dependents**

1. Any employee, spouse/qualifying partner or dependent must be admitted by the University in order to take classes.
2. Tuition remission is granted through the award of the undergraduate degree for spouse/qualifying partner and all unmarried children, including adopted sons and/or daughters and stepsons and/or stepdaughters who have not earned an undergraduate degree. (Note: The University allows spouses/qualifying partners who have already received the undergraduate degree to enroll in Elon undergraduate courses on a space-available basis after registration of undergraduates is complete. These enrollments should be limited to one class per semester for each spouse/qualifying partner.) Spouse/Qualifying Partner and dependent applicants will be admitted provided they meet the standards for eligibility as defined by the Admissions Policy current at the time of application and provided they satisfy the Character Statement and Student Statement included on the application. In the case of an adoption or assumption of responsibility for stepchildren, an employee's years of service for the purpose of defining eligibility for tuition remission will begin at the date of adoption or the date when stepchildren officially become dependents. The determination of dependence is interpreted in the same manner as established by the Internal Revenue Service in the declaration of dependents for income tax purposes (more than 1/2 of the total financial support of the dependent's annual upkeep is required.) When tuition remission is requested for a spouse/qualifying partner, a copy of the IRS form 1040, listing the name of the spouse/qualifying partner, will be accepted as certification. When tuition remission is requested for children, a copy of the IRS form 1040 listing the student's name as a dependent or a birth certificate will be accepted as certification. These benefits are granted, under the conditions listed below, to all regular Elon University employees who normally teach at least 24 semester hours per academic year.

3. Full-time students who are eligible for the North Carolina Legislative Tuition Grant during the regular academic year will have this amount deducted prior to discounts for fall and spring semesters.
4. In the event a student receives other non-NCLTG grants, loans, scholarships, etc., the tuition remission benefit will be applied in addition to any other financial aid received. The amount of the tuition remission and other Elon University aid shall not exceed the total of the tuition of a commuter student or tuition, room and board for a resident student. There is no tuition remission for private lessons taken by students. Tour costs are not subject to a tuition remission or discount.
5. Upon termination with Elon University (whether voluntary or involuntary) while enrolled in a class, the employee will be charged for the remaining weeks in his/her class. There will be no charge for the remaining weeks if the employee withdraws from the class.
6. In the event an employee dies or becomes disabled, dependent children will be eligible to receive the tuition remission benefit through the award of the undergraduate degree. The amount of the tuition remission will be based on the number of years of service to Elon University at the time of death or disability and the tuition remission schedule. The use of this benefit must begin within 7 years of graduation from high school.
7. Should an employee's employment with Elon University terminate (whether voluntary or non-voluntary) while a spouse/qualifying partner/dependent is enrolled in a class, the employee will be charged for the remaining weeks in the spouse/qualifying partner/dependent's class(es). There will be no charge for the remaining weeks if the spouse/qualifying partner/dependent withdraws from the class(es).

#### D. Requests for Tuition Remission

1. Requests for tuition remission must be initiated and signed by the employee. Signed requests should be submitted to the office of human resources with the appropriate certification for approval. A copy of the employee's most recently submitted IRS Form 1040 listing the name of the spouse/qualifying partner/dependent will be accepted as certification. If the student in question is not listed on the employee's IRS 1040 form but financial support under the terms of a separation/divorce agreement are being provided, a statement certifying this support will be accepted. Request forms are available in the office of human resources.
2. Employees are requested to report to the office of human resources any change in the status of dependents eligible for tuition remission because of marriage, divorce or legal separation.

3. The following schedule of tuition remission applies to employees teaching at least 24 semester hours per academic year:

Years of Service	<u>1<sup>st</sup> - 2<sup>nd</sup> Year</u>	(Beginning) <u>3<sup>rd</sup> - 4<sup>th</sup> Year</u>	(Beginning) <u>5<sup>th</sup> Year</u>
	-0-	67%	100%

\*Full-time students who are eligible for the North Carolina Legislative Tuition Grant during the regular academic year will have this amount deducted prior to discounts for fall and spring semesters.

4. When both parents are employed by the university, the tuition remission for eligible children is available to only one parent.
5. Retired employees may enroll for one course per semester.
6. Employees who leave the university and return at some later point will be granted tuition remissions at a percentage consistent with total accumulated years of service.

NOTE: Section 117 of the Internal Revenue Code allows educational institutions to provide nontaxable, undergraduate tuition reductions to employees of the institutions and their spouses/qualifying partners and dependents. Section 127 of the Internal Revenue Code makes it possible for employers to provide up to \$5,250 per year to their employees taking graduate level courses in tax-free reimbursement for tuition, books, fees, supplies, and equipment for job or non-job related education. An exclusion from income is not allowed for supplies (other than textbooks) that the employee can retain after the course is over, or for meals, lodging or transportation. The tax exemption may only be for the benefit of the employee taking graduate level courses and not for the benefit of the employee's spouse/qualifying partner or children.

#### E. Tuition Remission for Dependents of Retired Employees

1. A dependent of a retired Elon employee will be eligible for tuition remission provided the employee has achieved the age of 59 ½ at the time of retirement and meets either of the following sets of criteria:
- the employee has been employed by the University for at least 20 years, and the dependent is the employee's dependent at the time of retirement, or
  - the employee has been employed by the University for at least 10 years, and the dependent is at least a freshman in high school in the year in which the retirement occurs.

2. Because the policy of the National Tuition Exchange, Inc. requires that a faculty or staff member be a current employee, tuition exchange cannot be offered as an option to retired faculty or staff.

(6/08)

F. For Administrative Staff with Faculty Rank, and  
Academic Support Staff with Faculty Rank

Staff members should consult the *Elon University Staff Manual*, Section IV-22 “Tuition Remission Program,” for information on existing tuition remission programs.

G. Tuition Exchange Program

In addition to the university’s tuition remission program, Elon also participates in a tuition exchange program through the Tuition Exchange, Inc. The Tuition Exchange Inc. (TE) facilitates a national scholarship exchange program which currently includes over 500 colleges and universities located in almost all 50 states, the District of Columbia, and the United Kingdom. Members include public as well as private institutions, research and doctoral universities, liberal arts colleges, and comprehensive institutions.

The program is open to the dependents of all full-time faculty and staff who have completed 4 or more years of full-time service to Elon University by September 1 of the academic year for which they are applying. Dependent is defined as any dependent unmarried child, including adopted children and stepchildren, who has not earned an undergraduate degree.

TE scholarships are intended for undergraduate education only and will not be awarded for graduate study, non-degree study, or a second undergraduate degree. TE scholarships will not exceed a maximum of 8 semesters per eligible applicant and are renewable each year. An employee who is eligible to apply for the TE program (see eligibility information above) must file an intent to participate in the TE plan by April 15 of the calendar year during which applications to participating institutions will be submitted. Necessary materials are available in the Office of Human Resources. Applications are not limited to dependents seeking initial admission to college. An eligible employee may submit an application for a dependent who is currently enrolled at a TE institution but is not presently benefiting from the TE program, or who is currently enrolled at Elon and wishes to attend a TE institution, or who is currently enrolled at another (non-TE) institution and wishes to attend a TE institution. In these instances, the TE institution must accept the dependent as a TE scholar. Acceptance is not guaranteed. Decisions concerning participation in the TE program will be made by an internal university committee.

For more information about the policies and procedures governing participation in concerning the university's tuition exchange program, please visit the following university website: [www.elon.edu/admissions/TEP](http://www.elon.edu/admissions/TEP).

(08/07)