

# IU TUITION BENEFIT PLAN

## BENEFIT SUMMARY



Plan Type/Provisions	Eligibility	Participation
<p>The plan is established under Section 117 and 127 of the Internal Revenue Code. Eligible individuals are provided a subsidy toward the tuition costs associated with attending Indiana University classes, or in the case of IUHS, a waiver of high school course tuition.</p> <p>The IU Tuition Benefit is completely funded by Indiana University.</p>	<p>The following categories of individuals associated with Indiana University are eligible for the IU Tuition Benefit:</p> <ul style="list-style-type: none"> <li>Full-time* Academic and Staff (including Residents) appointed by the end of the first week of the semester or session.</li> <li>Full-time* Academic and Staff (including Residents) on an approved leave of absence, other than a leave without pay prior to active employment.</li> <li>Former employees with IU Retiree Status.</li> <li>Disabled former full-time* Academic and Staff (including Residents) who are receiving long-term disability benefits from a university-sponsored plan, Social Security, or PERF.</li> </ul> <p><small>* Full-time is 75% FTE or greater. Employees in temporary positions or in positions less than full-time are not eligible for plan membership.</small></p>	<ul style="list-style-type: none"> <li>Enrollment forms for the IU Tuition Benefit are required per academic year.</li> <li>Online and paper enrollment forms are available online at <a href="http://hr.iu.edu/benefits/tuition.html">hr.iu.edu/benefits/tuition.html</a>.</li> <li>Submissions after the semester deadline cannot be accepted. Delayed submission of an enrollment form may result in the applicant paying all tuition costs and waiting for reimbursement from the Office of the Bursar.</li> <li>For IUHS tuition waiver, online and paper enrollment forms are available online at <a href="http://hr.iu.edu/benefits/tuition.html">hr.iu.edu/benefits/tuition.html</a>. Late enrollments are not accepted; application must take place prior to registration for classes.</li> </ul>
Employee/Retiree Benefit	Spouse/Child Benefit	Tax Implications
<p>Employee/Retiree Tuition Benefit:</p> <ul style="list-style-type: none"> <li>Benefit is a subsidy of covered tuition up to a dollar maximum per semester* based on the Indiana resident per-credit-hour rates at each campus, and in the case of some employees, on class standing (undergraduate, graduate, or professional).</li> <li>Dollar maximums for each campus can be found at <a href="http://hr.iu.edu/benefits/tuition-ratetable.htm">hr.iu.edu/benefits/tuition-ratetable.htm</a>. The employee/retiree is responsible for all tuition costs above the dollar maximum, and any excluded fees.</li> <li>For IUHS: a 25% tuition waiver for high school courses.</li> </ul> <p><small>* All Summer Sessions combined are considered as one semester.</small></p>	<p>The Tuition Benefit amount for the spouse of an eligible employee or deceased eligible employee is:</p> <ul style="list-style-type: none"> <li>Subsidy of covered tuition up to a dollar maximum per semester* based on the Indiana resident per-credit-hour rates at each campus. Dollar maximums for each campus can be found at <a href="http://hr.iu.edu/benefits/tuition-ratetable.htm">hr.iu.edu/benefits/tuition-ratetable.htm</a>. Covered individuals are responsible for all tuition above the dollar maximum and excluded fees.</li> <li>For IUHS: 25% tuition waiver for high school courses.</li> </ul> <p>The Tuition Benefit amount for the dependent child(ren) of an eligible employee is:</p> <ul style="list-style-type: none"> <li>Subsidy of 50% of the Indiana resident undergraduate credit-hour fees up to the first bachelor's degree or the dependent accumulates 140 credit hours of IU Tuition assistance benefits, whichever comes first.</li> <li>For IUHS: 25% tuition waiver for high school courses.</li> </ul> <p><small>* All Summer Sessions combined are considered as one semester.</small></p>	<p>Subsidy amounts are not taxed for:</p> <ul style="list-style-type: none"> <li>undergraduate or high school courses</li> <li>graduate level courses up to the IRS maximum of \$5,250/year.</li> </ul> <p>Subsidy amounts are taxed for graduate level course taken by:</p> <ul style="list-style-type: none"> <li>a spouse,</li> <li>an employee when Tuition Benefit is in excess of \$5,250/year IRS maximum.</li> </ul> <div data-bbox="1050 1381 1521 1444" style="background-color: black; color: white; text-align: center; padding: 5px;"><b>Exclusions</b></div> <p>Covered tuition includes the per-credit-hour tuition rate charged to a student, excluding special fees, such as those for music performance studies, student teaching, laboratories, early education experience, dissertation advanced research (G901, B798, G831, or equivalent), rental of special equipment or facilities, and fees for non-credit courses. Mandatory student fees, such as student technology, activity, or athletic fees are not considered tuition and are not covered under this plan.</p>

This sheet is designed to summarize the IU Tuition Benefit plan being offered by Indiana University to eligible employees and is not intended to provide a detailed description of the coverage. Detailed information, including the plan booklet, is available at:

[hr.iu.edu/benefits/tuition.html](http://hr.iu.edu/benefits/tuition.html)