

| Plan Type   | Eligibility  | Enrollment   |
|---|--|--|
| <p>The plan is established under Section 117 of the Internal Revenue Code. Eligible individuals are provided a subsidy toward the tuition costs associated with attending Indiana University classes. The IU Fee Courtesy plan is completely funded by Indiana University.</p>  | <p>The following categories of individuals associated with Indiana University are eligible for the Fee Courtesy benefit:</p> <ul style="list-style-type: none"> <li>• Full-time (100% FTE) Academic and Staff appointed by the end of the first week of the semester or session.</li> <li>• Full-time (100%) Academic and Staff employees on 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 employees who are receiving long-term disability benefits from a university-sponsored plan, Social Security, or PERF.</li> </ul>  | <ul style="list-style-type: none"> <li>• Enrollment forms for Fee Courtesy benefits cover one academic year, beginning with fall semester.</li> <li>• Enrollment forms are available from a campus Human Resources office, or the Financial Aid office on some campuses.</li> <li>• Completed forms should be submitted to the campus of enrollment, which may be different from the campus of the employee's department.</li> <li>• Late submission of an enrollment form may mean that the applicant will have to pay all tuition costs and wait for reimbursement from the Office of the Bursar.</li> </ul>   |
| Employee/Retiree Coverage   | Spouse/Domestic Partner/Dependent Child Coverage   | Income Tax Issues  |
| <p>Employee Fee Courtesy:</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://www.indiana.edu/~uhrs/benefits">www.indiana.edu/~uhrs/benefits</a>. The employee/retiree is responsible for all tuition costs above the dollar maximum, and any excluded fees.</li> </ul> | <p>Fee Courtesy for the spouse/qualified domestic partner of an eligible employee or deceased eligible employee:</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. Dollar maximums for each campus can be found at <a href="http://www.indiana.edu/~uhrs/benefits">www.indiana.edu/~uhrs/benefits</a>. Covered individuals are responsible for all tuition above the dollar maximum and excluded fees.</li> </ul> <p>Fee Courtesy for the dependent child(ren) of an eligible employee/ qualified domestic partner:</p> <ul style="list-style-type: none"> <li>• Subsidy of 50% of the in-state resident undergraduate credit-hour fees up to the first bachelor's degree or the maximum 140 credit-hour limit is reached, whichever comes first.</li> </ul> | <p>Eligible individuals using the Fee Courtesy benefit for undergraduate level courses receive preferential tax treatment from the IRS.</p> <p>Fee Courtesy for graduate-level courses is treated as taxable income under Federal legislation for the associated employee or Retiree.</p> <hr/> <p style="text-align: center;"><b>Exclusions</b></p> <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 research (G901 and B798), 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> |

\*Both Summer Sessions combined are considered as one semester.

This sheet is designed to summarize the Fee Courtesy Plan being offered by Indiana University to eligible employees and is not intended to provide a detailed description of the coverage. Detailed information is available at:

**[www.indiana.edu/~uhrs/benefits](http://www.indiana.edu/~uhrs/benefits)**

You may contact the UHRS Publications Coordinator at (812) 855-2985 to have a copy of this plan booklet mailed to you.