

| 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, 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"> • Full-time Academic and Staff appointed by the end of the first week of the semester or session. • Full-time Academic and Staff employees on approved leave of absence, other than a leave without pay prior to active employment. • Former employees with IU Retiree Status. • Disabled former full-time Academic and Staff employees who are receiving long-term disability benefits from a university-sponsored plan, Social Security, or PERF. | <ul style="list-style-type: none"> • Enrollment forms for the IU Tuition Benefit is required annually. • Enrollment forms are available online at www.indiana.edu/~uhrs/benefits/fee_courtesy.html. • 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. • For IUHS tuition waiver, the form should be submitted to the University Human Resource Services office (www.indiana.edu/~uhrs). Late enrollments are not accepted; application must take place prior to registration for classes. |
| Employee/Retiree Coverage | Spouse/Domestic Partner/Dependent Child Coverage | Income Tax Issues |
| <p>Employee Tuition Benefit:</p> <ul style="list-style-type: none"> • 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). • Dollar maximums for each campus can be found at www.indiana.edu/~uhrs/benefits. The employee/retiree is responsible for all tuition costs above the dollar maximum, and any excluded fees. • For Indiana University High School (IUHS): a 25 percent waiver of course tuition for high school courses. | <p>The Tuition Benefit for the spouse/qualified domestic partner of an eligible employee or deceased eligible employee:</p> <ul style="list-style-type: none"> • 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 www.indiana.edu/~uhrs/benefits. Covered individuals are responsible for all tuition above the dollar maximum and excluded fees. • For IUHS: 25% tuition waiver for high school courses. <p>The Tuition Benefit for the dependent child(ren) of an eligible employee/ qualified domestic partner:</p> <ul style="list-style-type: none"> • 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. • For IUHS: 25% tuition waiver for high school courses. | <p>Eligible individuals using the Tuition Benefit for undergraduate level or high school courses receive preferential tax treatment from the IRS.</p> <p>The Tuition Benefit for graduate-level courses is treated as taxable income for the employee or Retiree under IRS regulations.</p> |
| | | Exclusions |
| | | <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 Tuition Benefit 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

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