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.

The IU Tuition Benefit is completely funded by Indiana University.

**Plan Type** | **Eligibility** | **Enrollment**
---|---|---

The following categories of individuals associated with Indiana University are eligible for the IU Tuition Benefit:
- 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.

* Full-time is 75% FTE or greater. Employees in temporary positions or in positions less than full-time are not eligible for plan membership.

- An enrollment form for the IU Tuition Benefit is required annually.
- Enrollment forms are available online at [www.hr.iu.edu/benefits/tuition.html](http://www.hr.iu.edu/benefits/tuition.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 Indiana University High School (IUHS) tuition waiver, the form should be submitted to the University Human Resource Services office ([www.hr.iu.edu](http://www.hr.iu.edu)). 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 |
---|---|---|
Employee/Retiree Tuition Benefit:  
- 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.hr.iu.edu/benefits/tuition.html](http://www.hr.iu.edu/benefits/tuition.html). The employee/retiree is responsible for all tuition costs above the dollar maximum, and any excluded fees.
- For IUHS: a 25% tuition waiver for high school courses.

The Tuition Benefit for the spouse/qualified domestic partner of an eligible employee or deceased eligible employee:
- 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.hr.iu.edu/benefits/tuition.html](http://www.hr.iu.edu/benefits/tuition.html). Covered individuals are responsible for all tuition above the dollar maximum and excluded fees.
- For IUHS: 25% tuition waiver for high school courses.

The Tuition Benefit for the dependent child(ren) of an eligible employee/qualified domestic partner:
- 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.
- For IUHS: 25% tuition waiver for high school courses.

Eligible individuals using the Tuition Benefit for undergraduate level or high school courses receive preferential tax treatment from the IRS.

The Tuition Benefit for undergraduate and graduate level courses for domestic partners and the graduate level courses for all others is treated as taxable income for the Employee or Retiree under IRS regulations.

| Exclusions |
---|
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.

---

*All Summer Sessions combined are considered as one semester.*