



# IU Tuition Benefit Plan Application

## 2024-25 Academic Year

### IMPORTANT—PLEASE READ ALL INFORMATION ON REVERSE SIDE BEFORE COMPLETING THIS FORM

To avoid being billed for full tuition, you are encouraged to submit this application well before the beginning of the academic year each fall. All applications must be submitted by the semester/term deadline to receive the IU Tuition Benefit. If this application is processed before the deadline, but after the student is billed for tuition, the IU Tuition Benefit becomes a reimbursement after the student has paid all tuition.

SECTION 1—EMPLOYEE INFORMATION			
Employee Name:		10-Digit University ID:	
Address:	City:	State:	Zip:
Campus:		Phone:	
Email:			

SECTION 2—STUDENT INFORMATION			
Student Name:		10-Digit University ID:	
Address:	City:	State:	Zip:
Recipient: <input type="checkbox"/> Employee <input type="checkbox"/> Resident <input type="checkbox"/> Retiree <input type="checkbox"/> Spouse* (Marriage Date: _____) <input type="checkbox"/> Dependent Child*			
Campus of Enrollment (select only one location. If registered for classes on multiple campuses, complete a separate application for each campus): <input type="checkbox"/> Bloomington <input type="checkbox"/> Indianapolis <input type="checkbox"/> Columbus <input type="checkbox"/> Fort Wayne <input type="checkbox"/> East <input type="checkbox"/> Kokomo <input type="checkbox"/> Northwest <input type="checkbox"/> South Bend <input type="checkbox"/> Southeast			
Degree Program: <input type="checkbox"/> Advance College Project (ACP) <input type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate <input type="checkbox"/> Graduate—Quarters <input type="checkbox"/> Graduate—Kelley MBA—Quarters <input type="checkbox"/> Graduate—Kelley MBA—Semesters <input type="checkbox"/> O’Neill Online <input type="checkbox"/> Cybersecurity Risk Management <input type="checkbox"/> Graduate—Professional			
I am applying for the IU Tuition Benefit for (check all that apply): <input type="checkbox"/> Fall 2024 Semester/Quarter <input type="checkbox"/> Winter 2024 Quarter <input type="checkbox"/> Spring 2025 Semester/Quarter <input type="checkbox"/> Summer 2025 Semester/Quarter			

FOR DEPENDENT CHILD TUITION BENEFIT	
Dependent Date of Birth:	Dependent Age:
Will the Dependent Child: 1. Graduate from high school before the above period(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No 2. Complete a bachelor’s degree before the above period(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No 3. Be married? <input type="checkbox"/> Yes <input type="checkbox"/> No 4. Meet the IRS support test requirements as a qualifying child? <input type="checkbox"/> Yes <input type="checkbox"/> No	

\* Documentation to verify the relationship (e.g. marriage or birth certificate, guardianship order) is required to be submitted with this application unless such documentation has been previously submitted.

SECTION 3—AFFIRMATION/SIGNATURE	
<b>STUDENT AFFIRMATION</b> By signing and dating this form, I affirm that all information submitted as a part of, and in support of, this application is complete and correct. I further acknowledge that the Tuition Benefit may be reduced or canceled should my eligibility change. I agree to pay all IU credit hour fees that are not covered by the Tuition Benefit program. I understand that the Tuition Benefit that I am receiving is through an eligible Indiana University employee and, for the purposes of implementation of this benefit, I authorize Indiana University to issue periodic notices of the number of credit hours I have earned to the Indiana University employee through whom I am receiving this benefit.	<b>EMPLOYEE AFFIRMATION</b> By signing and dating this form, I affirm that all information submitted as a part of, and in support of, this application is complete and correct, including the student information section of the application, and understand that a false declaration may result in disciplinary action up to and including termination of employment at Indiana University. If I am found to be ineligible for any Tuition Benefit that I have received, I agree to pay the amount of fees owed to the university. I expressly consent to the withdrawal or deduction from my paycheck of the amount of fees for which I have been found ineligible for Tuition Benefit and which I have not paid within the timeframe specified by the Office of the Bursar.
Student Signature	Employee Signature
Date	Date

To sign and submit this form digitally you must first save it to your device.

Submit this form and required documentation to [hrbnfts@iu.edu](mailto:hrbnfts@iu.edu) or mail to IU Human Resources, 2709 E 10th Street, Suite 321, Bloomington, IN 47408.

## IMPORTANT—PLEASE READ ALL OF THE INFORMATION BELOW BEFORE COMPLETING THE APPLICATION.

You are responsible for being aware of all the eligibility requirements and application procedures. Any person who knowingly makes a false statement or a misrepresentation of information pertaining to this application shall be (1) subject to cancellation of further IU Tuition Benefit, and (2) liable for repayment of IU Tuition Benefit received.

### ELIGIBILITY

**Employee and Retiree Eligibility** - The following categories of individuals associated with Indiana University are eligible for the IU Tuition Benefit. To be eligible, the individual must have such status by the end of the first week of classes or at the time of registration for IUHS courses.

- Full-time (75% FTE or greater) appointed Academic & Staff employees (including IU Residents);
- Full-time (75% FTE or greater) appointed Academic and Staff employees (including IU Residents) on an approved leave of absence, other than a leave without pay prior to active employment.
- Former employees with IU Retiree Status.
- Disabled former full-time (75% FTE or greater) appointed Academic & Staff employees (including IU Residents) receiving long-term disability benefits from a university-sponsored plan, Social Security Administration, or PERF.

**Spouse Eligibility** - A spouse means one by marriage, either opposite-sex or same-sex, legally entered into in one of the 50 states, the District of Columbia, or a U.S. territory or a foreign country. The spouse must meet the definition of a spouse of an eligible employee or retiree, or of a deceased employee or retiree who was eligible at the time of their death, by the first day of the semester or term.

**Dependent Child Eligibility** - A dependent child is the biological or adopted child, stepchild, or child whose legal guardian is an eligible individual. The child must also:

- be unmarried; and
- be 23 years of age or under, and
- meet the [IRS support test](#) requirements as a qualifying child of the employee or spouse.

The dependent child must meet the definition of a dependent child of an eligible employee or retiree, or of a deceased employee or retiree who was eligible at the time of their death, by the first day of the semester or term.

### SUBSIDY AMOUNTS

**Employee & IU Retiree Tuition Benefit** - Tuition costs up to a specified dollar maximum based on the campus of enrollment and degree program.

**Spouse Benefit** - Tuition costs up to a specified dollar maximum based on the campus of enrollment.

**Dependent Child Benefit** - 50% of tuition costs at the Indiana resident undergraduate rate, up to the completion of a bachelor's degree or up to a maximum of 140 credit hours of IU Tuition Benefit awards, whichever comes first, as long as they remain an eligible dependent. The benefit does not apply to audit hours or graduate coursework but can be applied toward multiple campuses of enrollment each semester.

**Benefit Amount(s)** - Benefit maximums for each academic semester/term are available at [hr.iu.edu/benefits/tuition-ratetable.htm](http://hr.iu.edu/benefits/tuition-ratetable.htm). All Summer sessions combined are considered one semester.

### IU TUITION BENEFIT PLAN PROVISIONS

**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, advanced dissertation research (B798, G831, G901, or equivalent), testing out of courses, 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. Covered individuals are responsible for all tuition costs over the benefit maximum and excluded fees.

**Dual Eligibility** - Individuals are not eligible to receive benefits as both an employee and a dependent or as a dependent of more than one employee.

**Registration for courses during work hours** - Employees who wish to enroll in university classes scheduled during normal work hours must obtain advance approval from the associated department head. See the applicable Training and Education policy for provisions about covering time away from the job.

**Course Registration/Enrollment changes** - The IU Tuition Benefit award can be increased, reduced or canceled if the student's enrollment changes result in changes to the amount of the tuition benefit award eligibility. The Office of the Bursar will adjust the student's bursar account accordingly.

**Advance College Project (ACP) Courses** - The IU Tuition Benefit (a subsidy of 50% of the tuition) is applicable to ACP courses. Additional information about ACP can be found at [acp.iu.edu](http://acp.iu.edu).

**Benefit Taxation** - IRS Section 117 regulations allow for preferential tax treatment of the IU Tuition Benefit for undergraduate-level courses. Undergraduate subsidy amounts are excluded from the employee's taxable income. IRS Section 127 (as described in the IU Section 127 Plan document) allows the preferential tax treatment of up to \$5,250 annually for employee subsidies paid toward graduate-level tuition, but only for those individuals listed under the *Employee and Retiree Eligibility* section. Graduate-level tuition subsidies for courses taken by a spouse are treated as taxable income to the associated employee or retiree, as well as subsidies for graduate-level tuition for an employee above the \$5,250 annual limit. In accordance with IRS regulations, it does not matter which family member received the graduate-level tuition subsidy, the IU Tuition Benefit is an employee/retiree benefit. Therefore, the employee or retiree is responsible for applicable taxes. Such taxes will be deducted from the employee's pay, and in the case of a retiree, the value of the graduate-level IU Tuition Benefit will be reported as taxable gross income. For additional information, visit the [Fringe Benefits web page](#) or email [taxpayer@iu.edu](mailto:taxpayer@iu.edu).

**Ineligibility for IU Tuition Benefit** - IU Tuition Benefit awards are reduced or canceled if the student's or employee's eligibility ceases. Eligibility for the IU Tuition Benefit will cease at the conclusion of the semester/term in which:

- The employee is no longer an eligible individual, in accordance with plan provisions, for reasons other than disability, death or termination with IU Retiree Status; or
- The spouse or the dependent child cease to meet the definitions of a spouse or dependent child, respectively, as specified in the plan; or
- The dependent child receives a bachelor's degree, or the child accumulates 140 credit hours of IU Tuition Benefit awards, whichever comes first.

### REQUIRED FORMS & PRIORITY DATES

- Proof that an individual is a qualified dependent (marriage or birth certificate, guardianship orders, as applicable) is required at the time of initial enrollment and periodically thereafter. Failure to provide proof of dependent eligibility within 30 days of the university's written request for such proof may result in the termination of the IU Tuition Benefit award.
- The IU Tuition Benefit does not automatically renew. An IU Tuition Benefit Application must be completed each academic year.
- A separate application needs to be completed for each student and for each campus of enrollment. For employees/retirees and spouses only one IU Tuition Benefit subsidy will be applied each semester/term. The subsidy amount can be split over multiple campuses.
- If the application is processed after the student has been billed for tuition, the student is responsible for paying the full tuition bill by its due date. Once the application form is processed, the student will receive a refund through the Office of the Bursar.
- **The IU Tuition Benefit Application is available:**
  - Online: [benefitenrollment.webhost.iu.edu/secure/home.cfm](http://benefitenrollment.webhost.iu.edu/secure/home.cfm); or
  - Paper form: [hr.iu.edu/benefits/tuition.html](http://hr.iu.edu/benefits/tuition.html).
- **Paper forms should be submitted:**
  - by mail: IU Human Resources, ATTN: Tuition Benefit, 2709 E. 10th Street, Suite 321, Bloomington, IN, 47408; or
  - by fax: (812) 855-3409; or
  - Scan and email to: [hrbnfts@iu.edu](mailto:hrbnfts@iu.edu)
- Deadlines for submission of IU Tuition Benefit applications are listed below. After these deadlines no subsidy will be applied and the student will be responsible for their entire bursar bill for that semester/term. Applications may be submitted up to a full academic year in advance.

Semester/Term	Deadline
Fall	October 30
Winter	January 30
Spring	March 30
Summer	July 30

### CUSTOMER SERVICE

For questions about the IU Tuition Benefit, contact IU Human Resources at [askhr@iu.edu](mailto:askhr@iu.edu) or (812) 856-1234.