

***Graduate Professional Development Program
and Educational Assistance (EA)
Policy, Procedure and Application Form***

Eligibility Standards

Employee: Benefit-eligible employees of Benedictine University, who consistently display satisfactory job performance, are eligible for tuition coverage under the University's Graduate Professional Development Program. A benefit-eligible employee is defined as an employee working a minimum of 1560 hours or an average of 30 or more hours per week annually and who is classified by Human Resources as a regular, benefit-eligible University employee in the following categories: Faculty or Staff.

Benefit-eligible employees are eligible for the Graduate Professional Development Master's Degree Program after the completion of the Introductory Period and/or twelve (12) weeks after the start date of benefit-eligible employment. If the course starts within the 12-week introductory period, there will be no percentage of tuition reduction applied to the tuition balance incurred. The entire tuition amount will be the responsibility of the employee, spouse or dependent.

Benefit-eligible employees are eligible for a maximum of one of the Graduate Professional Development Doctoral Degree Programs after the completion of two (2) continuous, regular, full-time benefit-eligible years of employment. Tuition benefits start with the term after the two-year waiting period is met. In addition, employees must meet all doctoral program admissions requirements, and program enrollment is dependent upon the number of tuition remission student placements available.

Dependents/Spouse: Benefit-eligible employees that satisfy the above eligibility standards are eligible for tuition coverage under the University's Educational Assistance Program for their spouse and dependent children, except for the Doctoral Degree Program. Spouses and dependent children are not eligible for the Doctoral Degree Program.

The term "spouse" for the purposes of this benefit means that you are legally recognized as being married in the state of Illinois. The employee may be required to provide proof of eligibility (marriage license).

The term "child" for the purposes of this benefit means the natural, adopted, or step-children of the eligible employee. The term "dependent child" for the purpose of this benefit means children who are eligible to be claimed as a dependent for federal income tax purposes and who have not reached the age of 24 as of the first day of the semester for which the tuition reduction is granted. The employee may be required to provide proof of eligibility (e.g. tax forms, birth certificate, etc.).

To be eligible as a dependent for federal income tax purposes a child must be a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico for some part of the year and must be a qualifying child.

To be a qualifying child, the child:

- Must be (a) under age 19 at the end of the year, (b) under age 24 at the end of the year and a full-time student or (c) any age if permanently and totally disabled.
- Must have lived with you for more than half of the year,
- Must not have provided more than half of his or her own support for the year, and
- If the child meets the rules to be a qualifying child of more than one person, the employee must be the person entitled to claim the child as a qualifying child.

For eligible employees who have died or have become disabled, tuition reduction under the Graduate Professional Development Program for their spouse and eligible dependents will be continued, pursuant to the rules stated above. However, children born to or legally adopted by the spouse after the death of the eligible employee are not eligible for tuition reduction under the Graduate Professional Development Program.

Educational Costs Covered

Employee: For traditional graduate-level Master's Degree Programs, Benedictine University will cover the tuition cost for an eligible employee for a maximum of eight (8) credit hours per quarter or semester. However, eligible employees applying for more than four (4) credit hours per quarter or semester require approval by their immediate supervisor and the appropriate divisional vice president. FOR ACADEMIC AFFAIRS DIVISION – Each application form must have the division's Approval of Staff Professional Development form attached with the appropriate signatures. Additionally, effective fall 2018 terms, only the Graduate Professional Development Program (Non-PhD Programs) covers the Student Service Fees; however, it is subject to the tax consequences outlined below.

Covered quarters are fall, winter, spring, summer and late summer. Covered semesters are fall, spring and summer. If an employee elects to take more than the approved number of eligible credits, the cost of the additional credits will be the responsibility of the employee.

For adult accelerated Cohort programs, Benedictine University will cover all courses in the Cohort sequence and required pre-requisites for those courses taken by benefit-eligible employees enrolled in a nontraditional, adult cohort program through the School of Graduate, Adult and Professional Education (ex: MBA, etc.) provided that there are at least 14 students who are not benefit-eligible employees/dependents/spouses enrolled prior to the launch of the cohort. The policy is not retroactive to any course taken prior to July 27, 2015. For courses not within a Cohort sequence or required pre-requisites, the 8 credit hour limit per term applies.

Benedictine University allows eligible employees to take up to one course per term during actual working hours provided that the following criteria are met: a) The course cannot be scheduled at any other time, b) The supervisor approves the course in writing in advance, c) The course is directly related to the employee's job or is part of a degree-seeking program, d) The work schedule of the particular department is able to accommodate the employee's absence during the time frame of the selected course, e) Time spent away from work is made up by the employee. f) Job performance cannot be negatively impacted by the employee's course work.

For Doctoral Degree Programs in Higher Education and Organizational Change, Organization Development and Values Driven Leadership, Benedictine University will cover 50% of the direct tuition cost for an eligible employee, exclusive of any other related fees, required to complete the program. Eligible employees applying for the applicable Doctoral Programs require approval by their immediate supervisor and the appropriate divisional Vice President/Provost, each semester. Tuition remission will not be applied to coursework that is not applicable to the degree. The Doctoral Degree Program tuition remission policy will be reviewed in 2021 regarding possible further renewal. FOR ACADEMIC AFFAIRS DIVISION – Each application form must have the division's Approval of Staff Professional Development form attached with the appropriate signatures, each semester. The policy is not retroactive to any course taken prior to May 10, 2016.

Dependents/Spouse: Benedictine University will cover the full amount of graduate level tuition cost for a spouse and/or dependent of an eligible employee, except for any Doctoral Program, classes taught by The Connecting Link, TIDE (Teacher In-Service for DuPage Educators) or any other institution or provider that does not provide or participate in tuition exchange. There is no limit on the number of courses taken and covered. Additionally, effective fall 2018 terms, only the Graduate Professional Development Program (Non-PhD Programs) covers the Student Service Fees; however, it is subject to the tax consequences outlined below.

Educational Costs Not Covered

The Graduate Professional Development Program and Educational Assistance Program, for both Master's and Doctoral Degrees, do not cover any fees associated with any course. They are the responsibility of the employee, spouse or dependent. These fees may include but are not limited to: technology fees, application fees, lab fees, special course fees, graduation fees and any other appropriate fees. The Graduate Professional Development Program and Educational Assistance Program, for both Master's and Doctoral Degrees, do not cover room and board charges or the cost of books. The programs only cover the cost of eligible tuition, for courses taught by Benedictine University and not any other institutions or providers. Only the Graduate Professional Development Program (Non-PhD Programs) covers the Student Service Fees; however, it is subject to the tax consequences outlined below.

The Graduate Professional Development and Educational Assistance Program does not cover the Flat Rate Program (e.g. 10KMBA Program or the 10KMEDR Program), Doctoral Program, classes taught by The Connecting Link, TIDE (Teacher In-Service for DuPage Educators) or any other institution or provider that does not provide or participate in tuition exchange. There is no limit on the number of courses taken and covered.

Graduate Professional Development and Educational Assistance eligibility, for both Master's and Doctoral Degrees, ceases for an employee on the date when the eligible employee is no longer employed by Benedictine University or is no longer considered benefit eligible.

NOTE: To be eligible for tuition coverage, graduate students must be in satisfactory academic standing with the University. Satisfactory academic standing (as defined by the Graduate Catalogue) is a 3.00 cumulative grade point average. If a graduate student becomes ineligible for tuition remission due to unsatisfactory academic standing, the graduate student may submit an appeal to the Committee on Academic Standing for one additional term of tuition coverage.

Educational Standards Required

The Graduate Professional Development and Educational Assistance Programs do not ensure admission to any program or course of instruction. Applicants must fulfill all the necessary requirements for admission. Please refer to the University's graduate admission standards.

Tax Consequences

Employee Only: Internal Revenue Code Section 127 governs the tax consequences for graduate level courses. The maximum amount that may be excluded under section 127 is \$5,250 per calendar year. Every dollar of tuition and Student Service Fees (Non-PhD Programs) over the \$5,250 limit will be treated as taxable income to the employee subject to income and withholding taxes. The taxable portion of tuition will be reported as taxable income on the employee's Form W-2.

**Employees should be aware that this IRS tax-exempt status could change based on tax laws. Human Resources will notify employees of any such changes.

Dependents/Spouse: Every dollar of Educational Assistance tuition and Student Service Fees provided to the employee's dependent or spouse will be treated as taxable income to the employee subject to income and withholding taxes. The \$5,250 exclusion does not apply. This income will be reported as taxable income on the employee's Form W-2.

Procedure to Apply for the Graduate Professional Development and Educational Assistance Programs

The employee, dependent and spouse must complete the Application for Graduate Professional Development Program and Educational Assistance prior to the start of any course to ensure eligibility. This must be done for every quarter or semester the benefit is being requested.

The Application for Graduate Professional Development Program and Educational Assistance must be submitted to Human Resources, no later than the add/drop period for the course in which the employee is applying for the Graduate Professional Development assistance. Human Resources will acknowledge receipt and eligibility by sending an email with the approval to the employee.

The Graduate Professional Development and Educational Assistance amounts will be applied to student tuition accounts as payments after the designated tuition refund period for the term has lapsed. All course fees (as stated above) that are not covered by the Graduate Professional Development and Educational Assistance Program must be paid like any other Benedictine University graduate student.

Graduate Professional Development amounts that are determined to be taxable income will be processed through payroll for tax purposes. The taxable portion of tuition will be processed as a gross dollar amount through payroll.

Employee Only: Taxes will be calculated and deducted. The net dollar amount will be applied to the student tuition account as a payment after the designated tuition refund period has elapsed. The difference between the gross (taxable tuition) and the net (tuition payment) is the taxes (Social Security, Medicare, State, and Federal). This difference will be reflected on the student tuition account and is the responsibility of the employee. The amount of taxes reflected as the balance on the tuition account is due prior to the start of the next quarter or semester. Contact Student Accounts for payment arrangement options. Gross dollar amounts will be included in the employee's W-2 as taxable income.

Dependents/Spouse: Taxes will be calculated and deducted from the employee's regular paycheck. You may work out a financing plan with the payroll department. Generally, installments will not be extended beyond the start of the next academic term. Gross dollar amounts will be included in the employee's W-2 as taxable income.

Registration and Billing Rules and Policies

Graduate Professional Development and Educational Assistance applicants will be treated like any other student and must follow all rules/policies where registration and billing are concerned. Please contact Student Accounts for payment arrangement policies and procedures.



Benedictine University

Application for Graduate Professional Development Program and Educational Assistance (EA)

Quarter: Year _____ Fall Winter Spring Summer Late Summer

Semester: Year _____ Fall Spring Summer

I am applying for Graduate Professional Development

I am a Benefit-Eligible Employee of Benedictine University Employee ID: _____

Name: _____

Number of Courses Requested: _____ Total Number of Credit Hours Requested: _____

Note: Flat Rate Program and Courses not applicable

Not to exceed 8 credit hours (Except for Cohort programs)

Course Start Date(s): _____ Cost per Credit Hour: \$ _____

Cohort Team Type, if applicable (ex: BAM): _____ Cohort Team Number, if applicable (ex: 01): _____

Doctoral Degree program, if applicable: _____

Administrative Organization (*required for 5-8 credit hours):

*Supervisor Signature: _____ Date: _____

*Exec Dir/Vice President Signature: _____ Date: _____

(For Mesa and Springfield, Campus Director and/or Executive Officer/Dean)

Academic Affairs Division (*required for 1 or more courses ** required for 2 or more courses)

(For Academic Affairs, please complete the Academic Affairs Approval of Faculty/Staff Development Course form found under S:\University Info\FORMS\Academic Affairs)

*Supervisor Signature: _____ Date: _____

*Dean Signature: _____ Date: _____

**Provost Signature/Executive VP: _____ Date: _____

I am applying for Educational Assistance (EA)

I am the Spouse Dependent of a benefit-eligible Benedictine University Employee.

Applicant's Name: _____ Student ID Number: _____

Eligible Employee's Name: _____ Employee ID Number: _____

Employee's Relationship to Applicant: _____ Number of Courses: _____

Note: Flat Rate Program and Courses not applicable

Applicant's Birth Date: _____ (required, for Dependents only) Number of Credit Hours: _____

Cost per Credit Hour: \$ _____

TO BE COMPLETED BY EMPLOYEE (For Dependent, all three statements must be answered)

Yes No Spouse requesting EA was eligible (legally married) as of first day of this semester/quarter.

Yes No Dependent child requesting EA was under age 24 as of first day of this semester/quarter.

Yes No Dependent child requesting EA was claimed on my most recent federal tax form 1040.

Yes No Dependent child requesting EA qualifies as my tax dependent for the tax year of the QTR.

Name: _____

Quarter: Year _____ Fall Winter Spring Summer Late Summer

Semester: Year _____ Fall Spring Summer

My signature below indicates that I have read, understand and agree with the eligibility definitions and terms of the Graduate Professional Development Program and Educational Assistance. I further understand that this application for tuition coverage is subject to audit and additional documentation of eligibility may be required. If I am found to be ineligible, I am responsible for reimbursing any and all monies to Benedictine University. Failure to comply with the above requirements may result in denial of this benefit.

Employee Signature: _____

Date: _____

Human Resources Use Only (Employee Only):

The above applicant is eligible for the Graduate Professional Development Program requested.

Graduate Courses income tax exclusion (Employee Only): \$5,250.00

Year-to-date Graduate Professional Development dollar amount: \$ _____

Balance of income tax exclusion for tax year _____: \$ _____

Eligible amount of Graduate Professional Development for current application: \$ _____

Current application's tuition dollar amount that is taxable income: \$ _____

The above applicant is not eligible for the Graduate Professional Development Program requested.

Reason: _____

Human Resources Signature: _____

Date: _____

Human Resources Use Only (Spouse and Dependents):

The above applicant is eligible for the Educational Assistance requested.

Year-to-date Education Assistance dollar amount for tax year _____: \$ _____

Eligible amount of Education Assistance for current application: \$ _____

Current application's tuition dollar amount that is taxable income: \$ _____

The above applicant is not eligible for the Educational Assistance requested.

Reason: _____

Human Resources Signature: _____

Date: _____