

TUITION REDUCTION BENEFITS FOR SPOUSES

SUMMARY

The University provides a tuition reduction benefit for undergraduate study or study in the Graduate School of Arts and Sciences at Wake Forest University by spouses of eligible faculty and staff as approved by the Trustees of the University and documented in the Tuition Concession Plan for Spouses of Faculty Members and Staff of the Reynolda Campus contained in the Board of Trustees Handbook. This policy provides guidance with regard to administration of the tuition reduction benefit.

It is intended that this policy conform to the provisions of Section 117 of the Internal Revenue Code.

ELIGIBILITY

Faculty and staff first hired prior to July 1, 2013 who are regularly scheduled to work full-time (a minimum of 1,096 or 1,400 or more hours per year respectively), are eligible to participate in the tuition reduction program for spouses.

Faculty and staff first hired on or after July 1, 2013 who are regularly scheduled to work full-time (a minimum of 1,096 or 1,560 or more hours per year respectively), are eligible to participate in the tuition reduction program for spouses.

The tuition reduction benefit is available to the spouses of eligible employees who die or become disabled while serving as full time employees. The benefit is also available to the spouses of retired employees who are age 62 or older and have ten (10) or more years of service or who are age 65 or older and have five (5) or more years of service.

The plan year for this benefit is August 16th through August 15th of the following year.

BENEFIT

Spouses of regular full-time faculty and staff of the Reynolda Campus are eligible for a tuition reduction of one-half (50%) of the tuition charged, up to the tuition balance remaining after tuition-designated scholarships have been applied.

Spouses of regular full-time faculty and staff of the Reynolda Campus with ten or more years of continuous full-time service are eligible for a tuition reduction of two-thirds (66 2/3%) of the tuition charged, up to the tuition balance remaining after tuition-designated scholarships have been applied.

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Examples:

Tuition = \$20,000

Tuition-designated scholarship = \$9,000

Tuition balance after the scholarship has been applied = \$11,000

Maximum tuition benefit (50%) on \$20,000 tuition = \$10,000

Since the tuition balance (\$11,000) after the scholarship has been applied exceeds the maximum tuition benefit (\$10,000), the tuition benefit will pay up to \$10,000.

Tuition = \$20,000

Tuition-designated scholarship = \$9,000

Tuition balance after the scholarship has been applied = \$11,000

Maximum tuition benefit (66 2/3%) on \$20,000 tuition = \$13,246

Since the tuition balance (\$11,000) after the scholarship has been applied is less than the maximum tuition benefit (\$13,246), the tuition benefit will pay \$11,000.

Tuition reduction for education at the undergraduate level is tax free for a spouse; however, the amount of tuition reduction for education at the graduate level for a spouse is taxable income to the employee.

If a spouse is approved for the tuition reduction and the employee later leaves University employment, the spouse may forfeit their tuition reduction benefit as a result of such termination or resignation and/or may be required to repay the University according the schedule in Section 5 of this policy.

Spouses who are eligible for tuition reduction are also eligible to audit classes. Policies and procedures for auditing classes are determined by the individual deans.

ADMINISTRATION

All tuition concession reimbursement requests must be submitted within six months of the completion of the semester for which one is requesting reimbursement.

All employees affected by a position elimination, or reduction in force and who are receiving educational assistance at the time of elimination or reduction in force notice will continue to receive educational assistance benefits through the end of the semester.

Employees who are terminated or who resign their employment with the University while receiving educational assistance may forfeit their benefits as a result of such termination or resignation.

Tuition reduction requests for spouses are submitted and tracked in [WIN](#).