Any employee, spouse/qualifying partner or dependent must be admitted by the University in order to take classes.

Employees - Tuition remission is a benefit granted through the award of the undergraduate and graduate degree to all regular Elon University employees who normally work at least 20 hours per week. Employees may also take undergraduate courses for professional development or interest after earning an undergraduate degree.

Tuition remission covers tuition only. It does not include other fees, room, or board charges. Employee costs are not subject to a tuition remission or a discount. There is no tuition remission for private lessons. Tour costs are not subject to a tuition remission or discount.

A request for tuition remission must be initiated and signed by the employee and approved by the employee’s supervisor and the Office of Human Resources. Approved requests will be submitted by the Office of Human Resources to the Office of Financial Planning prior to registration for each semester. If the registration form is not submitted by the employee prior to the beginning of the semester, a late fee will be assessed. Request forms are available from the Office of Human Resources.

All regular, full-time employees (30-40 hours per week) may take up to two courses per semester (fall and spring) without charge with the approval of the supervisor. One course may be taken during work hours. If the supervisor approves time off to attend class, such time off must be made up. A second class may be taken after work hours.

In addition to the policy regarding enrollment in classes during fall and spring semesters, employees who work full-time but less than 12 months are permitted to take a maximum of two (2) classes per summer and winter as long as they are not scheduled to work at any time during the period in which the class(es) will take place.

All regular, full-time and part-time employees may enroll in web-based courses offered during the summer provided the tuition remission form has been completed and approved by the supervisor and the Office of Human Resources and there are spaces remaining after student pre-registration has been completed. One (1) web-based course per summer session is permitted.
Enrollment in MBA courses for winter and summer terms at Elon University (one (1) course per term), for all regular, fulltime and part-time employees is permitted as long as courses are offered at times other than the employee's scheduled work hours.

Upon termination with Elon University (whether voluntary or involuntary) while enrolled in a class, the employee will be charged for the remaining weeks in his/her class. There will be no charge for the remaining weeks if the employee withdraws from the class.

All regular, part-time employees working (20-29 hours per week) may take one course without charge during fall and spring semesters only with the approval of the supervisor.

Upon termination with Elon University (whether voluntary or involuntary) while enrolled in a class, the employee will be charged for the remaining weeks in his/her class. There will be no charge for the remaining weeks if the employee withdraws from the class.

All regular, fulltime and part-time employees on long-term leave of absence are not eligible to participate in the University's tuition remission program while on approved leave. In the event an employee returns to active employment with the University, the tuition remission benefit will be reinstated.

Spouse/Qualifying Partner
/Dependents

Tuition remission is a benefit granted to the spouse/qualifying partner and all unmarried children, including an adopted son or daughter and stepson or stepdaughter, who have not earned an undergraduate degree. Applicants will be admitted provided they meet the standards for eligibility as defined by the Admissions Policy current at the time of application and provided they satisfy the Character Statement and Student Statement included on the application.
In the case of an adoption or assumption of responsibility for stepchildren, an employee's years of service for the purpose of defining eligibility for tuition remission will begin at the date of adoption or the date when stepchildren officially become dependents. The determination of dependence is interpreted in the same manner as established by the Internal Revenue Service in the declaration of dependents for income tax purposes (more than 1/2 of the total financial support to the dependent's annual upkeep is required).

When tuition remission is requested for a spouse/qualifying partner, a copy of the IRS form 1040, listing the name of the spouse/qualifying partner, will be accepted as certification.

When tuition remission is requested for children, a copy of the IRS form 1040 listing the student's name as a dependent is required as certification.

The spouse/qualifying partner and eligible children of an eligible employee shall qualify for either partial or full remission of tuition payments for courses taken at the University based upon the length of service of the employee. The following schedule of tuition remission applies to spouses/qualifying partners and dependents of regular employees working 30-40 hours per week:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>1st-2nd year (Beginning)</th>
<th>3rd-4th year (Beginning)</th>
<th>5th year (Beginning)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>67%</td>
<td>100%*</td>
</tr>
</tbody>
</table>

The following schedule of tuition remission applies to the spouses/qualifying partners and dependents of regular employees working at least 20 hours per week but less than thirty hours per week:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>1st-2nd year (Beginning)</th>
<th>3rd-4th year (Beginning)</th>
<th>5th year (Beginning)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>33%</td>
<td>50%*</td>
</tr>
</tbody>
</table>

Full-time students who are eligible for the North Carolina Legislative Tuition Grant during the regular academic year will have this amount deducted prior to Tuition Remission discounts for fall and spring semesters.
Upon termination of employment by the employee (whether voluntary or non-voluntary) while a spouse/qualifying partner or dependent is enrolled in a class(es), the employee will be charged for the remaining weeks in his/her dependent's class(es). There will be no charge for the remaining weeks if the spouse/qualifying partner or dependent withdraws from the class(es).

In the event a student receives other non-NCLTG grants, loans, scholarships, etc., the tuition remission benefit will be applied in addition to any other financial aid received. The amount of the tuition remission and other Elon University aid shall not exceed the total of the tuition of a commuter student or tuition, room and board for a resident student. There is no tuition remission for private lessons taken by students. Tour costs are not subject to a tuition remission or discount. In the event an employee dies or becomes disabled, dependent children will be able to receive the tuition remission through the award of the undergraduate degree. The amount of the tuition remission will be based on years of service to Elon University at the time of death or disability and the tuition remission schedule. The use of this benefit must begin within seven years of graduation from high school.

When both parents are employed by the University, the tuition remission for eligible children is available to only one parent.

Any eligible spouse/qualifying partner or dependent who wishes to take advantage of the tuition remission benefit must obtain a tuition remission form from the Office of Human Resources prior to registration.

*The University allows eligible spouses/qualifying partners who have already received the undergraduate degree to enroll in Elon undergraduate courses on a space-available basis after registration of undergraduates is complete. These enrollments should be limited to one class per semester for each such spouse/qualifying partner.*

Retired employees may enroll for one (1) course per semester.

Employees who leave the University and return at some later point will be granted tuition remission at a percentage consistent with total accumulated years of service.

Note: Section 117 of the Internal Revenue code allows educational institutions to provide nontaxable, undergraduate tuition reductions to employees of the institution and their spouses/qualifying partners and dependents.
Section 127 of the Internal Revenue Code makes it possible for employers to provide up to $5250 per year to their employees taking graduate level courses in tax-free reimbursement for tuition, books, fees, supplies, and equipment for job or non-job related education. An exclusion from income is not allowed for supplies (other than textbooks) that the employee can retain after the course is over, or for meals, lodging or transportation. The tax exemption may only be for the benefit of the employee taking graduate level courses and not for the benefit of the employee's spouse/qualifying partners or children.

Tuition Exchange Program

In addition to the university's tuition remission program, Elon also participates in a tuition exchange program through the Tuition Exchange, Inc. The Tuition Exchange Inc. (TE) facilitates a national scholarship exchange program which currently includes over 500 colleges and universities located in almost all 50 states, the District of Columbia, and the United Kingdom. Members include public as well as private institutions, research and doctoral universities, liberal arts colleges, and comprehensive institutions.

The program is open to the dependents of all full-time faculty and staff who have completed 4 or more years of full-time service to Elon University by September 1 of the academic year for which they are applying. Dependent is defined as any dependent unmarried child, including adopted children and stepchildren, who has not earned an undergraduate degree.

TE scholarships are intended for undergraduate education only and will not be awarded for graduate study, non-degree study, or a second undergraduate degree. TE scholarships will not exceed a maximum of 8 semesters per eligible applicant and are renewable each year. An employee who is eligible to apply for the TE program (see eligibility information above) must file an intent to participate in the TE plan by April 15 of the calendar year during which applications to participating institutions will be submitted. Necessary materials are available in the Office of Human Resources. Applications are not limited to dependents seeking initial admission to college. An eligible employee may submit an application for a dependent who is currently enrolled at a TE institution but is not presently benefiting from the TE program, or who is currently enrolled at Elon and wishes to attend a TE institution, or who is currently enrolled at another (non-TE) institution and wishes to attend a TE institution. In these instances, the TE institution must accept the dependent as a TE scholar. Acceptance is not guaranteed. Decisions concerning participation in the TE program will be made by an internal university committee.
For more information about the policies and procedures governing participation in concerning the university's tuition exchange program, please visit the following university website: www.elon.edu/admissions/TEP.

Participating tuition exchange institutions can be found at http://www.tuitionexchange.org/.

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