



Dependent Tuition Remission Application
2025-2026

*This form is for dependent (spouse, domestic partner, children) tuition remission only. PLU employees must fill out the employee tuition remission application to receive remission benefits for themselves.

Legal Spouses/Qualified Domestic Partners: The waiting period for tuition remission is the beginning of the school term following completion of two years of service. Remission is based on the employee’s years of service. Eligibility for the third year of service will be 50%, and the fourth year 75%. Maximum benefit is 75%. Tenured and tenure-track faculty are eligible for maximum tuition remission benefits for both themselves and eligible dependents as of their appointment date in a tenured or tenure-track position. This tuition remission benefit will be prorated based on FTE for those employees with benefits. This benefit applies to both undergraduate and master’s courses and degrees. Spouses and domestic partners are limited to one master’s degree using tuition benefits. Doctoral studies are not eligible for tuition remission benefits.

Dependent Children: Remission benefit is available to unmarried children, under the age of 25, who meet IRS requirements for dependency (documentation may be required). The waiting period for tuition remission is the beginning of the school term following completion of two years of service. Remission is based on the employee’s years of service. Eligibility for the third year of service will be 50%, and the fourth year 75%. Maximum benefit is 75%. Tenured and tenure-track faculty are eligible for maximum tuition remission benefits for both themselves and eligible dependents as of their appointment date in a tenured or tenure-track position. This tuition remission benefit will be prorated based on FTE for those employees with benefits. Remission for dependent children is limited to 144 attempted credits. Dependent children are limited to one bachelor’s degree using any tuition benefits and once they have received a bachelor’s degree are no longer eligible.

- **The dependent tuition remission form must be completed by January 31, 2025**. If there is any possibility that tuition remission may be used for 2025-2026, this form should be completed. If a current, approved remission form is not on file by January 31, 2025 for Summer 2025, Fall 2025, J-term 2026 or Spring 2026, the remission benefit may be denied.
- If your spouse/domestic partner is enrolled in a PLU master’s program, **it will be taxable income to the employee, will most likely increase your taxes withheld, and decrease your net pay**. The remission value will be added to your taxable income, July and August for Summer classes, October, November and December for Fall classes, February for J-term classes and March, April and May for Spring classes. Each calendar year, IRC section 127 allows employees the first \$5,250 of their master’s level remission tax-free.
- Please provide your name as well as those of eligible dependents expected to enroll in classes. This application, once approved by Human Resources, will be effective from June 1, 2025 through May 31, 2026. Only one application is needed per year; however, the application must be renewed each year to continue the remission benefit.

Employee Name _____		PLU ID _____		
Department _____		Campus Phone Ext. _____		
<u>Name of Spouse/Domestic Partner/Dependent Child</u>	<u>Relationship</u>	<u>Age of Child</u>	<u>Child’s DOB</u>	<u>PLU ID/SSN</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

*As a condition of acceptance, I certify that the relationship of these dependents (other than spouse) meets the IRS dependency requirements. You may be required to provide Form 1040 to verify the status of family members. I also certify, that any dependent children listed are unmarried and under the age of 25. I understand that tuition remission for **master’s program courses will be taxable income to the employee, will most likely increase your taxes withheld, and decrease your net pay**. I have read and agree to the Tuition Benefits Policy available on the Human Resources website.*

Employee Signature _____ Date _____

<u>Human Resources Use Only</u>		
Employee date of hire _____	FTE _____	Date _____
Spouse/domestic partner/dependent children remission % _____	Effective until _____	HR _____