

The Tuition Assistance Plan

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The Tuition Assistance Plan can help you obtain, maintain, or improve the skills necessary to develop your career by providing financial assistance for qualified courses of study. Here are some of the highlights of the Plan:

- You may be able to use the Plan to enhance your on-the-job skills or to expand your career opportunities here at MIT.
- Tuition assistance is available for all levels of study, from GED to graduate level.
- You may be able to take a course for credit and a grade at MIT as a Special Student (a non-degree candidate).
- You may have a part of your first course prepaid by MIT after you have been employed for at least four months (college courses only).
- You may be able to receive tuition assistance for career counseling/coaching sessions.

This booklet summarizes in non-technical language the important features of the Plan, including who may participate, what courses qualify for reimbursement, and how to apply for assistance. The Human Resources Department authorizes payments from the funds allocated to the Plan by the Institute and is responsible for Plan administration, interpretation, and approvals. The campus Human Resources Department and the Lincoln Laboratory Benefits Office are available to explain your rights under the Plan.

If You Have Questions

Visit our Web site at <http://hrweb.mit.edu/benefits/tuition-education/tuition-assistance-plan>, where you can find the following: a link to TA Connect, an easy-to-use Web tool that determines if a course qualifies for reimbursement; a link to employee self-service (ESS), which you can use to request a reimbursement; a question and answer page; and information on the taxability of the benefit.

Campus employees can e-mail benefits@mit.edu or call (617) 253-6151. Lincoln Laboratory employees can call (781) 981-1700.

You are eligible to participate in the Tuition Assistance Plan if you (1) are appointed to work at MIT for at least one year; (2) work at least 50% of the normal full-time work schedule in your department, laboratory, or center; and (3) are paid by MIT. In addition, the first course prepayment benefit (if applicable to your course) provided by this Plan has a four-month length of service requirement.

The following are **not** eligible: individuals with visiting appointments, contractors, postdoctoral fellows, affiliates, teaching or research assistants, honorary lecturers, consultants, people paid by MITemps, members of the armed services assigned to MIT, students in work-study programs, and family members not employed by MIT. To cover your children's educational expenses, you may qualify for benefits under the Children's Scholarship Plan and for loans under the Educational Loan Plan. Details of these Plans are described in a separate booklet.

If you are a member of a collective bargaining unit, all the provisions of the Tuition Assistance Plan are subject to the terms of your collective bargaining agreement.

When You May Begin Receiving Tuition Assistance

You may receive tuition assistance for courses that are eligible for reimbursement which begin after you start work at MIT, and you may receive up to the maximum reimbursement for that calendar year even though you may work only part of a year. However, if you are enrolled in an eligible course when you begin working at MIT, you may be reimbursed only for the portion of the course that you successfully complete after your date of hire, up to the full calendar year maximum.

Courses that Qualify for Reimbursement

Tuition assistance is provided for various courses of study, including job-related courses, graduate or undergraduate studies, and career-related courses. Courses that qualify for reimbursement include courses taken for credit and a grade at an accredited college or university. Generally, classes must meet on at least five separate days. Exceptions to this five-meeting time requirement include the following:

- Classes taken for credit and a grade in a degree program.
- Career counseling/coaching sessions approved under the Career Counseling/Coaching provision of this Plan.
- Certification programs, an initial license or an examination review course when the certificate or license is directly related to your present job at MIT or is part of your approved Career Development Proposal.

Before enrolling in or making a financial commitment to an educational institution, log on to <http://hrweb.mit.edu/benefits/tuition-education/tuition-assistance-plan> in order to ensure that your courses qualify for reimbursement under the Tuition Assistance Plan.

Courses That Do Not Qualify for Reimbursement

The Plan does not reimburse for professional seminars, conferences, workshops, private study, and courses not of an academic nature.

Areas of Study

To qualify for tuition assistance, a course must fall within one of the following areas of study:

Area of Study	Special Requirements
<p>First Degree Studies for a first undergraduate degree, high school diploma or equivalency certificate</p>	<p>You must be enrolled or plan to enroll in a specific degree program and courses must apply toward your degree.</p>
<p>Job-Related Studies from which you gain knowledge that will enhance your performance in a significant amount of your present job.</p> <p>Note: Graduate degree programs must be taken as Career-Related Study.</p>	<p>N/A</p>
<p>Career-Related Studies or degree programs that prepare you for advancement in your current or another field of work in which realistic full-time employment opportunities exist at MIT. Requires an online Career Development Proposal.</p> <p>Note: Graduate degree programs must be taken as Career-Related Study.</p>	<p>To apply, you must submit an online Career Development Proposal stating your career goals and study plan. Courses must relate directly to this proposal.</p>
<p>Career Counseling/Coaching Individual or group counseling on career choices, skills assessment, career planning, job searching, and career transition.</p> <p>The typing or printing of a resume is not covered.</p> <p>(Academic requirements are waived for these studies.)</p>	<p>Reimbursement is limited to \$500 every five years and is subject to an employee's maximum reimbursement limit in any one plan year (the calendar year).</p>

<p>Career Counseling For Employees Who Are Laid Off</p>	<p>If you are laid off after six months of employment, outplacement services and job search or resume consultation may be covered. A maximum of \$500 is available.</p>
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Amount of Reimbursement

Courses Taken and Successfully Completed at Schools Other Than MIT: \$5,250 for full-time employees per calendar year.*

Courses Taken and Successfully Completed at MIT as a Graduate Degree Program Candidate for Those Who Applied for Admission and Were Accepted: \$5,250 for full-time employees per calendar year.*

Courses Taken and Successfully Completed at MIT as a Special Student (a Non-Degree Candidate): Employees receive 100% reimbursement for one course per term.* As a non-degree Special Student, reimbursements do not count against the \$5,250 (prorated for part-time employees) limit. You must apply to, and be accepted by, the Office of Admissions in order to register as a Special Student. This process is separate from, and in addition to, your online application for a tuition deferment under the Tuition Assistance Plan.

- You may not be reimbursed for both MIT Special Student and non-MIT Special Student courses taken during the same term.
- The cost of taking a Special Student course at MIT does not reduce the maximum for courses taken at schools other than MIT. The number of courses taken at schools other than MIT does not affect the maximum of one Special Student course allowed per term at MIT.
- According to the IRS, an employee who takes graduate-level courses as a Special Student at MIT (or graduate-level courses at another institution along with these MIT courses) and receives employer-provided tuition assistance above \$5,250 during a calendar year is subject to taxes on the amount above \$5,250. For courses taken in the fall term, any tax owed on the amount above \$5,250 will be withheld from your pay in the following year; for courses taken in the spring and/or summer terms, any tax owed will be withheld from your pay later that year. The \$5,250 limit applies to graduate Special Student courses at MIT whether or not the courses are job-related.

* Reimbursements are prorated for part-time employees.

If you are support staff and you work part-time, which means that you work 17½ hours or more but less than 35 hours, the amount of tuition assistance funds you will receive per calendar year will be prorated according to the number of hours you work. For all other employment categories, if you work 50% time or more but less than 100% time, the amount

of tuition assistance funds you will receive per calendar year will be prorated according to the percent time you work.

Reimbursement for eligible courses taken during an unpaid leave of absence will be made only if you return to work at MIT. Eligibility for employees receiving Long Term Disability benefits will be considered on an individual basis.

First Course Prepayment

To alleviate some of the financial pressure associated with beginning a course of study, a maximum of \$750 may be prepaid to you before you begin your first course. You must have been working at MIT for four months to qualify. Prepayment is not available for correspondence courses, career counseling/coaching, and licensing or certification exams or review courses.

You do not have to receive the minimum grade required to qualify for prepayment. If, however, additional tuition assistance is needed to pay for the course, you must meet the grade requirement for that type of course to be reimbursed for the balance. Evidence that you have completed the course is required. If you do not complete a course for which you have received prepayment, you must return to MIT any money refunded to you by the educational institution.

Cost

This plan is fully funded by MIT.

Guidelines for Eligible MIT Employees Earning a Graduate Degree at MIT

Overview

- Employees must apply and be accepted to an MIT graduate degree program. If the eligibility and approval processes are completed, the employee can receive a maximum of \$5,250 per calendar year (prorated for part-time employees).
- The policy revision includes a policy and approval process that meets two goals:
 - Work requirements are fulfilled
 - All academic standards are met

Eligibility

- Employees who want to earn a graduate degree at MIT need to apply and be accepted just like any other applicant.
- All Tuition Assistance Plan guidelines apply to MIT graduate degree programs. Highlights include:
 - The policy revision applies only to graduate degree programs at MIT for eligible employees.
 - Part-time work status means a prorated benefit.
 - Tuition assistance for all graduate degree programs requires a Career Development Proposal that qualifies the graduate study as Career-Related and verifies that relevant full-time employment opportunities in one's field of study exist at MIT.

Approval Process

- Employees will be required to confirm that their supervisor reviewed the Career Development Proposal and approved the study plan. Employees should send confirmation to this effect via e-mail to tuition-assist@mit.edu.
- To ensure that work requirements are met, it is strongly recommended that the MIT employee and the supervisor follow the guidelines for flexible work arrangements outlined in *A Guide to Job Flexibility at MIT* developed by the MIT Center for Work, Family & Personal Life.
- In addition to a flexible work plan, there may be other options that an employee and a supervisor may consider such as leaves, vacations, temporary assignments, or new roles.

Reimbursement

- Following the guidelines in the current Tuition Assistance Plan, eligible MIT employees earning a graduate degree at MIT receive a maximum of \$5,250 of tuition reimbursement per calendar year (prorated for part-time employees).
- Any additional assistance beyond MIT's benefit of \$5,250 per calendar year is not allowed as it exposes both MIT and the employee to unfavorable tax consequences.

Courses Taken During Working Hours

Tuition assistance approval does not excuse you from work. You are expected to schedule classes so that they do not conflict with regular working hours. If a course is only available during your working hours, your supervisor will decide whether or not to release you from work to attend the class based on the work requirements of your department or facility. Your supervisor may also arrange for make-up time so that no legal or contractual obligation for overtime-premium pay is incurred. If your studies require extended absence from work and your supervisor supports your study plan, you must use vacation time or take a leave of absence without pay while you attend classes.

Reimbursements

In addition to tuition, fees such as registration, application, library, and lab will be reimbursed under the Plan. However, the cost of books and materials, late fees, athletic fees, health insurance coverage, etc. are not reimbursed. In addition, the Plan will not pay for any course more than once and it will not duplicate other educational assistance you may be receiving, such as veteran's education benefits, scholarships, grants, or other financial aid. If portions of your tuition or other eligible expenses remain unpaid after you receive all benefits from these other sources, you may apply for reimbursement of any remaining qualified expenses. If you must take an incomplete in an eligible course, for example, because of illness, you may qualify for reimbursement if you complete the course within one year.

Upon successful completion of an eligible course, enter your course information in your online Tuition Assistance Account. Go to <http://web.mit.edu/sapwebss/> and click on the Benefits tab. Include your tuition amount and other covered fees such as registration, application, library, and lab. Once you are in the Tuition Assistance Account online tool, you may click on the Help link on any page for guidance on how to use the Tuition Assistance Account.

If you cannot submit information online, you may download Tuition Assistance Request Forms from <http://hrweb.mit.edu/benefits/tuition-education/tuition-assistance-plan/reimbursement> and then scroll down and click on "Unable to use your online Tuition Assistance Account? (PDF)" or obtain them from the campus Human Resources Department or the Lincoln Laboratory Benefits Office.

Submit Proper Proofs

After you have entered your course information in your online Tuition Assistance Account or completed a paper Tuition Assistance Request Form, submit your proof of payment and proof of successful completion (e.g., a grade report) to the Tuition Assistance Plan Administrator in E19-215 (campus employees) or S2-170 (Lincoln Laboratory employees).

Acceptable Proof of Payment

Preferred: a student account statement from your school that itemizes your tuition and fees and payment in full. If your student account statement does not show a payment in full, then please also submit one of the following:

- a copy of the front and back of your canceled check
- a credit card receipt or statement that clearly shows a payment to/charge from your school
- a cash receipt

Acceptable Proof of Course Completion

- A grade report or transcript indicating a C- or better in an undergraduate course or a B- or better in a graduate course. The grade report or the transcript must also contain your name and the name of the institution.
- A copy of your certificate in the case of certificate programs

Employees have up to one year from the date they successfully complete an eligible course to request a reimbursement.

The Controller's Accounting Office will send you your reimbursement check via interdepartmental mail. To check the status of your reimbursement, you may log on to your Tuition Assistance Account at <http://web.mit.edu/sapwebss/> and click on the Benefits tab.

Reimbursement for Correspondence Courses

Many correspondence schools operate on a lesson or unit basis rather than by terms. For correspondence courses, you may request reimbursement twice a year. With your request, submit the following:

- statements from the school showing the total number of lessons or units in the course
- the total cost of the course (less any cost for specialized equipment)
- the amount of tuition you have paid to date
- the grades for lessons or units you have successfully completed

Taxability of Benefits

MIT will determine whether or not the benefits you receive from the Tuition Assistance Plan are taxable based on the provisions of the Internal Revenue Code and the information provided by you in your online Tuition Assistance Account. The sections of the tax code that govern whether or not MIT must tax a reimbursement are subject to change.

When Benefits End

If you leave MIT employment, you will be reimbursed only for eligible courses successfully completed before your last day of work. If you are laid off, you may be reimbursed when you successfully complete eligible courses that you began taking prior to your last day of work.

Future of the Plan

MIT expects to continue the Plan as a benefit to employees, but it reserves the right to change or terminate the Plan at any time.

Your Employment

Your eligibility or right to benefits under this Plan should not be interpreted as a guarantee of employment. The Institute's employment practices are made without regard to the benefits it offers as part of your total compensation.

This document is only intended as a general overview of MIT's benefit plans. In all cases, if there are any inconsistencies between this document and the official plan documents and contracts, the provisions of the official plan documents and contracts shall govern.