



In order for a dependent child to be eligible to receive tuition remission or exchange benefits, the employee/parent must meet the following requirements:

1. Must be a current full-time employee with a minimum .75 FTE schedule (1,560 hours per year).
2. Must have completed five (5) years of full-time service with Willamette prior to the beginning of the semester for which tuition remission is being requested. Full-time service at other institutions of higher education may be credited against the five- year waiting period. Prior part-time service at Willamette or other institutions will be prorated to credit against the five-year service requirement. Full credit will be given for employees designated as full-time .75 FTE or above.
3. The service requirement must be met prior to the start of the semester for which tuition remission or exchange is being requested, and benefits are based on the employee's continuous employment during the term of the benefit.

1. In order for a dependent child to be eligible to receive tuition remission or exchange benefits, the child must meet the following requirements:
2. He/she must be accepted for enrollment at Willamette or the school to which they are applying for Tuition Exchange. All applicants are subject to the same admission standards/requirements as all students.
3. He or she must be a legally dependent biological, adopted or step-child of the employee. To prove "legal" dependence, the employee must provide a copy of the first page of his/her most recent income tax return (Form 1040) showing that the child was claimed as a dependent.
4. Eligibility continues until the calendar year following the year in which a child reaches the age of 24 years, the use of eight (8) semesters, or the attainment of a baccalaureate degree or its equivalent, whichever comes first.

Dependent children of employee-parents who have completed at least five (5) years of full-time (minimum .75 FTE) service and are actively employed in a full-time tuition-eligible position at the time of death or total disability, retain eligibility for tuition remission/exchange benefits. The children must be dependents of the employee at the time of death or disability.

Likewise, dependent children of employee-parents who have reached 59 years of age and have completed at least ten (10) years of full-time (minimum .75 FTE) service retain eligibility for tuition remission/exchange benefits upon the employee's retirement, including provisions described above upon the death of the retired employee. Again, the children must be dependents of the employee at the time of retirement in order to be extended benefits.

1. - The dependent child should begin the process of applying for admission to the schools that they are interested in as soon as possible in the year prior to actual enrollment. Admission to the college the student wishes to attend will be determined through the regular admissions process

established by that college, without regard to the applicant's potential eligibility for tuition remission. The student should file an application for admission in the usual way and pay all required fees and deposits for the college he or she wishes to attend.

2.

- The dependent child and employee-parent should

complete the Tuition Remission/Exchange Application indicating to which schools he/she will be applying and submit the form to Human Resources by December 1 for first year admissions, and February 1 for renewals. A copy of the employee- parent's most recent 1040 form showing dependent status of the child must be submitted with the application. Timely submission is critical to ensuring your child has the best chance at receiving benefits.
3.

- Human Resources reviews the application for eligibility and

approves or rejects application. If rejected, HR will send the rejected application back to the employee with a letter indicating why it has been rejected.

not sponsor new students. These factors may affect your ability to earn a scholarship through the exchange. See www.tuitionexchange.org for more info.

Tuition Remission benefits for legally dependent children as claimed on federal tax forms of an employee are not considered to be taxable income by the IRS.

Anyone who is eligible for any type of state or federal grant, or other financial aid, should not forego timely application for such benefits on the assumption of receiving tuition remission/exchange benefits. It is advisable to continue such applications and, in the event,