

TUITION REDUCTION BENEFITS FOR SPOUSES AND DOMESTIC PARTNERS

1. GENERAL

- a. 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 and domestic partners of eligible faculty and staff as approved by the Trustees of the University and documented in the Tuition Concession Plan for Spouses and Domestic Partners of Faculty 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.
- b. It is intended that this policy conform to the provisions of Section 117 of the Internal Revenue Code.

2. ELIGIBILITY

- a. All faculty and staff who are regularly scheduled to work 1400 or more hours per year are eligible to participate in the tuition reduction program for spouses and domestic partners. The requirements for establishing domestic partnership are defined in HRPPM Section VI-15, Domestic Partner Benefits.
- b. The tuition reduction benefit is available to the spouses and domestic partners of eligible employees who die or become disabled while serving as full time employees. The benefit is also available to the spouses and domestic partners 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.
- c. The plan year for this benefit is August 16th through August 15th of the following year.

3. BENEFIT

- a. Spouses and domestic partners of regular full-time faculty and staff of the Reynolda Campus are eligible for a tuition reduction of one-half (50%).
- b. Spouses and domestic partners of regular full-time faculty and exempt 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%).
- c. 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. The amount of tuition reduction for a domestic partner is taxable income to the employee regardless of whether the education level is at the undergraduate or graduate level.

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- d. If a spouse or domestic partner is approved for the tuition reduction and the employee later leaves University employment, the spouse or domestic partner may forfeit their tuition reduction benefit as a result of such termination or resignation.
- e. Spouses and domestic partners who are eligible for tuition reduction are also eligible to audit classes. Policies and procedures for auditing classes are determined by the individual deans.

4. ADMINISTRATION

An [Application for Tuition Reduction Benefits for Dependent Children, Spouses, and Domestic Partners](#) is available on-line or from the Human Resources Department (Benefits).

Final Draft Reviewed by the Assistant Counsel, Legal Department and Updated by the Director of Human Resources, August 24, 2004

Approved by the President: February 14, 2005