



Is the education needed to meet the minimum educational requirements of the University?		
Is the education part of a program of study that will qualify the employee for a new business or trade?		

To the best of my knowledge and belief, the section above has been completed accurately.

\_\_\_\_\_  
 Supervisor Signature Title Date

**For HR Use ONLY**

This employee is a full-time benefit eligible hourly employee, entitled to this benefit. \_\_\_\_\_  
 HR Signature Date

Job Related GRADUATE Course(s)?  Yes  No **If NO, send copy to Payroll.**  Payroll  Copy emailed to SFS  Copy given to employee

**SFS Use ONLY**

Tuition: \_\_\_\_\_ -4 free \_\_\_\_\_ = \_\_\_\_\_  
 Date Enrolled Units

½ bal = \_\_\_\_\_ + \_\_\_\_\_ = \_\_\_\_\_ 5030-71033 \_\_\_\_\_  
 Account # Charged SFS Signature Date

**Eligibility**

1. Full-time hourly employees are eligible for no more than **6 units per term** (quarter or summer session), no more than **2 classes per term**, and no more than a maximum of **8 units per year**. Employees are also eligible to receive a **50% reduction for up to 8 additional units (8 units at 50% = 4 additional units)**.
2. Prior approval from the supervisor is required.
3. To be eligible for this benefit, an employee must have worked a minimum of 72 hours per pay period for the proceeding **6 pay periods** prior to registration day.
4. Eligibility for this benefit is not cumulative or retroactive and applies only to the scholastic period being applied for.
5. A signed and completed form, does not guarantee reimbursement or eligibility to register.

**Specifications**

1. This benefit applies to course work taken at La Sierra University.
2. Off-campus Criminal Justice Program, ALL Cohort Programs, Study Tours and Distant Learning (online) courses are excluded.
3. Employee must pay all fees outside of tuition for laboratory and studio courses (i.e., private music lessons, PE fees, lab fees in Art, and Science classes). Charges for materials and field trips are paid by the enrollee.
4. The applicant must qualify scholastically for the work to be taken in any school and in any course in which admission is requested.
5. Admittance to a "limited enrollment" course is possible only if there is room after all regular tuition paying students have been accommodated.
6. If the number of regular tuition paying students does not justify offering a course, it will not be offered for the convenience of additional enrollees who are entitled to this tuition benefit. Also, the free tuition benefit may not be applicable if a low student/faculty ratio exists in a particular course, and never if the student/faculty ratio is 1:1.
7. If a class conflicts with an employee's work schedule, supervisory/chairman approval must be obtained and indicated.
8. This benefit must be coordinated with all other financial aid, and may be pro-rated if other tuition-only aid is received (such as the SDA Membership Award).

**Registration Classifications**

1. Regular: A regular student is one who has satisfied all prerequisites and is registered for a standard curriculum leading to a degree or certificate. The regular student is subject to strict application of academic standards and policies.
2. Non-degree: A non-degree student is one who enrolls for selected courses for personal or professional purposes without application toward a degree. Consent for enrollment as a non-degree student is granted by the department with the endorsement of the school teaching the course.
3. Audit: Certain courses may be audited. Consent for enrollment as an auditor is granted by the department with the endorsement of the school teaching the course. An audit may not be converted to credit after the 14<sup>th</sup> day of the term.

**Tax Implications**

Undergraduate courses for employees are excluded from Federal and State taxes under IRC § 117(d).  
 Graduate courses for employees are excluded from Federal and State taxes if the course is considered job related under IRC § 132(f). (See definition below).

- Non Job Related Graduate courses for employees are excluded from Federal taxes up to \$5250 per calendar year.
- Education or training must be job related in order to be excluded from the employee's income under §132.