This document describes the features of the Massachusetts Institute of Technology Tuition Assistance Plan as of October 2018. Please read this document carefully. It explains how the Plan works.
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I. Introduction

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.

This booklet explains the features of the Plan, including who is eligible, what courses qualify for reimbursement and how to apply for the benefits. The Benefits Office in the Human Resources Department authorizes payments from the funds allocated to the Plan by the Institute and is responsible for Plan administration.

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 at MIT.
- Tuition assistance is available for various levels of study from General Education Development (GED) to graduate level.
- You may be able to take a course for credit at MIT as a Special Student (undergraduate study) or as an Advanced Study Program Student (graduate study).
- You may be able to receive tuition assistance for career counseling or career coaching sessions.
- You may have part of your first course prepaid by MIT after you have been employed for at least four months.

If you have questions,

- On campus, contact the Benefits Office by e-mail at benefits@mit.edu or by telephone at 617-253-6151.
- At Lincoln Laboratory, contact the Workforce Service Center at tuitionassistance@ll.mit.edu or by telephone at 781-981-6601.
## II. The Tuition Assistance Plan At a Glance

<table>
<thead>
<tr>
<th>Features</th>
<th>Tuition Assistance Plan Provisions</th>
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| **You are eligible to receive assistance under the Tuition Assistance Plan if...** | **You are being paid by MIT and you are:**  
- Appointed to work at MIT for at least one year (12 months) *and*  
- Scheduled to work at least 50% of the normal full-time work schedule in your department, laboratory or center *and*  
- Not excluded from the Plan as described below  
**Excluded from the Tuition Assistance Plan** are Individuals with visiting appointments; contractors, students and coop students; postdoctoral fellows; summer employees; affiliates; teaching or research assistants; officers, enlisted personnel and civilian employees of the military assigned to MIT; MITemps, and employees on Long-Term Disability.  
Union employees of MIT are eligible for the Plan only if the applicable collective bargaining agreement provides for plan participation. |
| **You may begin receiving Tuition Assistance Plan benefits...** | For eligible courses once you become eligible. You may receive up to the maximum reimbursement for that calendar year even though you may work for only part of a year if your eligible course start date is on or after your date of hire. |
| **Tuition assistance is provided for...** | Various courses of study, including job-related courses, undergraduate or graduate studies, and career-related courses. Courses that qualify for reimbursement include:  
- Courses taken for credit at an accredited college or university  
- Courses that meet on at least five separate days except:  
  - Courses taken for credit as part of a degree program  
  - Career counseling and career coaching sessions approved under the Career Counseling/Career Coaching area of study  
  - Certification programs  
  - An initial license or an examination review course when the certificate or license is directly related to your current job at MIT or when it is part of your approved Career Development Proposal |
| **What is covered** | Tuition and some fees including registration, application, computer, library, and lab fees |
| **What is not covered** | Books, materials, professional seminars, conferences, workshops, private study, tutoring, travel expenses, food, lodging, recertification programs, license renewals, and fees not of an academic nature |
| **The amount of tuition assistance benefit per calendar year...** | - $5,250 reimbursement for full-time employees (prorated for part-time employees):  
  - For courses completed at schools other than MIT  
  - For those who have been accepted into a graduate degree program at MIT  
- 100% of tuition for one MIT course per term for full-time employees who are not degree candidates (prorated for part-time employees) |
III. How Your Tuition Assistance Plan Benefits Are Determined

Eligibility

You are eligible to receive assistance under the Tuition Assistance Plan if you are paid by MIT and you are:

- appointed to work at MIT for at least one year (12 months) and
- scheduled to work at least 50% of the normal full-time work schedule in your department, laboratory or center and
- not excluded from the Plan as described below.

Excluded from the Tuition Assistance Plan are individuals with visiting appointments; contractors, students and coop students; postdoctoral fellows; summer employees; affiliates; teaching or research assistants; officers, enlisted personnel and civilian employees of the military assigned to MIT; MITemps, and employees on Long-Term Disability.

Union employees of MIT are eligible for the Plan only if the applicable collective bargaining agreement provides for plan participation.

When You May Begin Receiving Tuition Assistance

You may receive tuition assistance for courses that are eligible for reimbursement and begin on or after your date of hire, and you may receive up to the maximum reimbursement for that calendar year even though you may only work part of the year.

Guidelines for Course Eligibility

It is not necessary to have your course approved officially by a Tuition Assistance administrator before taking it, unless you are pursing Career-Related Study, which requires you to submit a Career Development Proposal.

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

<table>
<thead>
<tr>
<th>Qualifying Areas of Study</th>
<th>Special Requirements</th>
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<tbody>
<tr>
<td>First Degree</td>
<td>You must be enrolled or plan to enroll in a specific degree program and courses must apply toward your degree</td>
</tr>
<tr>
<td>Academic courses leading to your first undergraduate degree, high school diploma or equivalency certificate</td>
<td>Job-related graduate degree program courses must be taken under the Career-Related area of study</td>
</tr>
<tr>
<td>Job-Related</td>
<td>You must submit a Career Development Proposal stating your career goals and study plan. Courses must relate directly to this proposal.</td>
</tr>
<tr>
<td>Academic or trades-related courses that provide knowledge that will enhance your performance significantly in your current job</td>
<td>Reimbursement is limited to $500 every five years and is counted against your maximum annual tuition reimbursement limit</td>
</tr>
<tr>
<td>Career-Related</td>
<td>You must submit a Career Development Proposal stating your career goals and study plan. Courses must relate directly to this proposal.</td>
</tr>
<tr>
<td>Undergraduate and graduate academic and trades-related courses that prepare you for advancement in your present field or another field in which realistic full-time employment opportunities exist at MIT</td>
<td></td>
</tr>
<tr>
<td>Career Counseling/Coaching</td>
<td>Reimbursement is limited to $500 every five years and is counted against your maximum annual tuition reimbursement limit</td>
</tr>
<tr>
<td>Individual and group skills assessment and counseling for career choices, career planning, career transitions, and job hunting (excluding the typing and printing of resumes)</td>
<td></td>
</tr>
</tbody>
</table>
Course Length Requirement
A course must meet on at least five (5) separate days unless it qualifies for one of these approved exceptions:

- Courses that count toward a degree program in which you are enrolled
- Programs approved under the Career Counseling/Coaching area of study
- Certification programs
- An initial license or examination review course in which the certificate or license is directly related to your current job at MIT or part of your approved Career Development Proposal
- Online courses

Courses Offered for Credit
You must take all courses for credit whenever credit is offered. You cannot audit a course.

A non-credit course qualifies for reimbursement under the following conditions:

- The course is not offered for credit
- The course is Job-Related or part of an approved Career Development Proposal
- The course meets on at least five separate days

If you are eligible to receive assistance under the Tuition Assistance Plan and your course qualifies for reimbursement, pay in full with your own funds. Next request reimbursement upon successful completion.

Courses During Working Hours
Your use of the Tuition Assistance Plan 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 class, based on the work requirement of your department. Your supervisor may also arrange for make-up time so there is no legal or contractual obligation for overtime-premium pay. 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.

Amount of Reimbursement

Eligible Expenses
In addition to tuition, fees such as registration, application, library, and lab will be reimbursed under the Plan.

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.

Ineligible Expenses
Books, materials, professional seminars, conferences, workshops, private study, tutoring, travel expenses, food, lodging, recertification programs, license renewals, and fees that are not of an academic nature are not reimbursed.

The Plan will not pay for any course more than once.

The Plan 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.
Courses Taken Outside of MIT

The Plan will reimburse up to $5,250 per calendar year for courses that are successfully completed at schools other than MIT; the benefit is prorated for employees working part-time. Your course's start and end dates determine the calendar year from which your funds will be taken. In cases where a course begins in one calendar year and ends in another, the calendar year in which the majority of the course will have taken place is the calendar year from which your funds will be taken.

Taken at MIT

MIT Advanced Study Program Students and MIT Special Students

If you are receiving Tuition Assistance Plan benefits for a course taken as an MIT Advanced Study Program Student or an MIT Special Student, you may not receive Plan benefits for courses taken in any other capacity during the same term.

Employees receive 100% of tuition (prorated for employees working part-time) for the successful completion of one MIT Advanced Study Program course or MIT Special Student course during the fall and spring terms. Tuition benefits for these courses do not count against the $5,250 calendar year limit (prorated for part-time employees).

Graduate Degree Program Candidates

Please refer to the information beginning on page 11 for the guidelines for employees earning a graduate degree through the MIT Executive MBA Program or through another MIT graduate degree program.

First-time Prepayment Option

First-time users of the Tuition Assistance Plan have the option of applying for prepayment before their courses begin. This one-time-only feature was created to alleviate some of the financial pressure associated with taking a course. The prepayment maximum is $750, and you must have been working at MIT for four months to qualify.

Prepayment is not available for career counseling or coaching sessions, licensing or certification exams, or review courses.

If you need additional tuition assistance beyond the $750 prepayment, you must submit your request for reimbursement within one year of the course end date.

If you do not complete a course for which you have received prepayment, you must return the money to MIT.

Request prepayment in your online Tuition Assistance Account (in Atlas) at least four weeks before payment is due. Important: Please note that this prepayment option is available for your first course only and is not available once your first course has been completed or reimbursed.

For Courses Not Paid Prior to the Start Date

If you want the prepayment check to be made payable to your school, you will need to complete an online request and submit your proof of registration for the course. Leave the Grade field blank and choose “School” in the Check Payable To field.

For Courses Paid Prior to the Start Date

If you have already paid for your course, you will need to complete an online request and submit your proof of payment. Leave the Grade field blank and choose “Employee” in the Check Payable To (also for direct deposit) field so that we can issue the prepayment directly to you.
How to Apply for Reimbursement

You must submit your request for reimbursement within one year of the course end date.

When you have successfully completed a course, follow these steps to apply for reimbursement:

1. Pull together essential information: the amount of tuition and other reimbursable costs such as application, registration, library, and lab fees.

2. Enter course information into your online Tuition Assistance Account in Atlas. If you are unable to enter the course information online, you may download the Tuition Assistance Request Form and submit that instead.

3. Submit your back-up documentation (proof of payment to the educational institution and proof of successful completion) to the MIT main campus HR Department, NE49-5000, or the Lincoln Lab Workforce Service Center, S2-112. Please do not make any extraneous marks on your proof of payment or proof of course completion. If you have to make any comments, please send an e-mail or a separate enclosure.

4. MIT will review the most current Internal Revenue Code and tax your reimbursement, if appropriate.

5. Your reimbursement will be paid by direct deposit to your bank account if your reimbursement preference is set for direct deposit. Otherwise a check will be mailed to your office address.

Reimbursement Amount for Part-Time Employees

If you are paid weekly and you work a minimum of 17.5 hours per week or, if you are paid monthly, and you are appointed to work a minimum of 50% time, the amount of tuition assistance benefits you may receive in a calendar year is prorated according to the percent of time you work. For example, if you work 50% time, your maximum calendar year tuition reimbursement amount is $2,625 ($5,250 x 50%).

Acceptable proof of payment

The best document to submit as proof of payment is a student account statement from your school that itemizes your tuition and fees and payment in full. The student account statement must also contain your name and the name of the institution.

If your student account statement does not show a payment in full, then please also submit one of the following:

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

Acceptable proof of course completion

To demonstrate that you have successfully completed a course, submit a

- grade report or transcript indicating a C- or better. The grade report or the transcript must also contain your name and the name of the institution
- copy of your certificate in the case of a certificate program

All tuition reimbursement proofs must contain the name of the student and the name of the school or organization that offered the course.

We reserve the right to request additional information should it be needed to process your reimbursement.

Reimbursement during unpaid leaves of absence

Reimbursement for eligible courses taken during an unpaid leave of absence will be made only after you return to work at MIT.
Guidelines for Study at MIT

MIT Advanced Study Program Students and MIT Special Students

An Advanced Study Program Student or a Special Student is an individual enrolled in coursework at MIT but who is not registered as a degree candidate. MIT employees who take these courses are eligible for tuition assistance provided that they meet the Tuition Assistance Plan’s eligibility criteria and follow the Plan provisions.

Eligibility and Application

If you are not currently enrolled in a degree program and you hold a bachelor’s degree or higher, you should apply as an Advanced Study Program Student; otherwise, apply as a Special Student.

The following steps need to be completed in the following order:

1. Apply for acceptance.
   - If you have a bachelor’s degree, apply to the Advanced Study Program (ASP). Complete the online application and submit it along with the required materials.
   - If you don’t have a bachelor’s degree, apply as a Special Student. Download the application (PDF). Complete and submit the application along with the required materials.
   - Application deadlines are:
     - May 1 for fall term (ASP and Special Students)
     - October 1 for spring term (Special Students only)
     - December 1 for spring term (ASP only)

2. Request to postpone your tuition.
   - If you are accepted as an ASP student or a Special Student, log on to your Tuition Assistance Account (Atlas) and enter your course information (except for the grade). With this step, you are creating a request to postpone your tuition under the Tuition Assistance Plan so that you do not have to pay up front for the course.
   - Choose an area of study for the course. If your area of study is Career-Related, you must also submit an online Career Development Proposal and receive approval from the Human Resources Department.

3. Wait for approval of your tuition postponement request.
   - If HR approves your request, you and the ASP office or your student account counselor in the Student Financial Services office will be notified by e-mail.

4. If your tuition postponement request has been approved:
   - Advanced Study Program students, contact the ASP office directly.
   - Special Students, go to the Student Financial Services office in building 11-120 and meet with your student account counselor. Bring your acceptance letter. You’ll complete an Address Biographic Information Form and receive a financial clearance.

5. Take the course
   - Take the course for credit. Auditing a course, which is referred to at MIT as a Listener status, is not permitted under the Tuition Assistance Plan.

6. Tuition reimbursement will be credited to your student account in agreement with the requirements of the Tuition Assistance Plan.
   - While you are taking a course, your student account will show a balance due.
• If you successfully complete your course by earning a final grade of C- or better and you remain eligible to participate in the Tuition Assistance Plan through the last day of your course, your student account will be credited with the tuition amount (a prorated amount for part-time employees) by an internal transfer of funds.

• **Important**: If you drop or withdraw from your course, if you do not earn the minimum final grade, or if you do not remain eligible to participate in the Tuition Assistance Plan through the last day of your course, you will be responsible for the cost of the tuition.

7. Request a reimbursement for the application fee, if applicable.

• If you paid an application fee when you submitted your ASP or Special Student application, and if you are eligible for a reimbursement for your course, you must submit a proof of payment to the Human Resources Department to be reimbursed.

If you are being reimbursed for a course taken as an MIT Advanced Study Program Student or an MIT Special Student, you may not be reimbursed for courses taken in any other capacity during the same term.

Employees receive 100% reimbursement (prorated for part-time employees) for the successful completion of one MIT Advanced Study Program course or MIT Special Student course during the fall and spring terms. Reimbursements for these courses do not count against the $5,250 (prorated for part-time employees) calendar year limit.

**Taxation**

Reimbursement of undergraduate and graduate tuition and fees up to $5,250 is tax-exempt at present. The tax code is continually subject to change, however. MIT will evaluate the latest Internal Revenue Code and the information provided by you in your application to determine whether the benefits you receive from the Tuition Assistance Plan are taxable.

**Important Note about Taxes**

According to the Internal Revenue Service, an employee who receives employer-provided tuition assistance above $5,250 during a calendar year is subject to taxes on the amount above $5,250 unless certain requirements are met. This applies, for example, to an MIT employee who takes graduate-level courses at MIT or graduate-level courses at another institution along with these MIT courses and receives MIT-provided tuition assistance. If the working condition fringe benefits requirements under Internal Revenue Code (IRC) Section 132 are met, employer-provided tuition assistance in excess of the $5,250 limit may be excluded from your taxable wages. However, if the working condition fringe benefits requirements are not met, but you continue to meet the eligibility requirements of the Massachusetts Institute of Technology Tuition Assistance Plan, any tuition assistance amount up to the $5,250 limit may be excluded from your income as an educational assistance benefit under IRC Section 127.

In order for MIT to determine the taxability of the tuition assistance, you must complete the MIT tuition waiver taxation form and submit it to the Benefits Office prior to the start of your course. The form will be provided to employees when it is applicable. Your responses on the form will be reviewed by legal counsel to determine whether your situation meets the working condition fringe benefits criteria for a tax exclusion in excess of $5,250, and the Benefits Office will notify you of the outcome of this review.

If you do not meet the working condition fringe benefits criteria, but you do meet the requirements of the Massachusetts Institute of Technology Tuition Assistance Plan, 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.
Guidelines for Eligible Employees Earning a Graduate Degree at MIT

Tuition Benefit for MIT Executive MBA Program

Full-time employees enrolled in the MIT Executive MBA (EMBA) Program receive a generous tuition benefit from MIT. Under this program, tuition is waived for full-time, benefits-eligible employees. To participate, you must use your annual $5,250 benefit from the MIT Tuition Assistance Plan.

Eligibility Overview

You need to apply and be admitted to the MIT Executive MBA Program and fulfill all your work requirements and the EMBA program’s academic standards. You need to be working full-time at MIT and eligible for the MIT Tuition Assistance Plan.

Note: If you leave your position at MIT during the program, your Sloan tuition benefit (the portion of your award over and above the $5,250 per calendar year provided under the Tuition Assistance Plan) will be prorated for the term in which your departure occurs based on your separation date, and assistance will not be available in future terms. Your assistance for prior terms will not be impacted.

Tuition assistance for all graduate degree programs requires submitting a Career Development Proposal that qualifies the graduate study as career-related, and verifies that relevant full-time employment opportunities in that field of study exist at MIT.

Your supervisor needs to review your Career Development Proposal and approve the study plan; after this occurs, please send an email to benefits@mit.edu that confirms this approval.

To ensure that work requirements are met, you and your supervisor should follow the guidelines for flexible work arrangements.

Next Steps

The following steps need to be completed in the following order:

- Apply for acceptance to the MIT EMBA Program
  - Please note that all internal applicants should hold the title of Director or higher, and that the EMBA program is very unlikely to admit more than two students who work at MIT into any given incoming class (very similar to the policies for applicants from any single organization).
- Submit an online Career Development Proposal
  - You need to submit a Career Development Proposal and receive approval from MIT Human Resources for this area of study under the Tuition Assistance Plan.
- Prior to beginning the Fall Term of the first year, the Spring Term of the first year, and the Spring Term of the second year, you need to do the following:
  - Log on to your Tuition Assistance Account (Atlas) and enter the information for one of your courses (except for the grade). With this step, you are creating a request to postpone your tuition under the Tuition Assistance Plan so that you do not have to pay $5,250 up front. When prompted for a School Name, please enter "MIT," then select "Mass. Institute of Tech. Degree Program Course." You will not need to submit a grade report for the course because your grade will be provided by Sloan Educational Services.

Important: If you drop or withdraw from your program, if you do not earn the minimum final grade, or if you do not remain eligible to participate in the Tuition Assistance Plan through the last day of your course, you will be responsible for the portion of the tuition ($5,250) that would have otherwise been reimbursed under the Plan, as well as the portion covered by the Sloan School of Management.
**Student Life Fee**
For every term that you are registered as a student (except the summer term) you will be required to pay the Student Life fee, set on an academic-year basis by the Registrar’s Office. These payments are not eligible for reimbursement.

Your total payments, therefore, will include four payments of the Student Life fee (approximately $150-$160 each).

**Important Note about Taxes**

According to the Internal Revenue Service, an employee who receives employer-provided tuition assistance above $5,250 during a calendar year is subject to taxes on the amount above $5,250 unless certain requirements are met. This applies, for example, to an MIT employee who takes graduate-level courses at MIT or graduate-level courses at another institution along with these MIT courses and receives MIT-provided tuition assistance. If the working condition fringe benefits requirements under Internal Revenue Code (IRC) Section 132 are met, employer-provided tuition assistance in excess of the $5,250 limit may be excluded from your taxable wages. However, if the working condition fringe benefits requirements are not met, but you continue to meet the eligibility requirements of the Massachusetts Institute of Technology Tuition Assistance Plan, any tuition assistance amount up to the $5,250 limit may be excluded from your income as an educational assistance benefit under IRC Section 127.

In order for MIT to determine the taxability of the tuition assistance, you must complete the MIT tuition waiver taxation form and submit it to the Benefits Office prior to the start of your course. The form will be provided to employees when it is applicable. Your responses on the form will be reviewed by legal counsel to determine whether your situation meets the working condition fringe benefits criteria for a tax exclusion in excess of $5,250, and the Benefits Office will notify you of the outcome of this review.

If you do not meet the working condition fringe benefits criteria, but you do meet the requirements of the Massachusetts Institute of Technology Tuition Assistance Plan, 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.
Other MIT Graduate Degree Programs

Eligible MIT employees may receive a maximum of $5,250 per calendar year toward a graduate degree at MIT.

Eligibility

Employees must apply and be accepted to the MIT graduate degree program and must fulfill all their work requirements and academic standards.

Guidelines

Tuition Assistance Plan guidelines for MIT graduate degree programs are the same as they are for undergraduate programs:

▪ Just like any other applicant, employees who want to earn a graduate degree at MIT must apply and be accepted.
▪ The $5,250 maximum benefit will be prorated for part-time employees.
▪ Work requirements must be filled and academic standards met.
▪ Tuition assistance for all graduate degree programs requires submission of a Career Development Proposal that qualifies the graduate study as career-related and verifies that relevant full-time employment opportunities in that field of study exist at MIT.

Approval Process

▪ Employees must confirm that their supervisors reviewed the Career Development Proposal, approved the study plan, and sent confirmation to this effect to the Benefits Office.

To ensure that work requirements are met you and your supervisor should follow the guidelines for flexible work arrangements.
**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**

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.

The Tuition Assistance Plan also provides reimbursement for individual or group career counseling, outplacement services, resume consultation, and other job search-related consultation up to a total of $500. General psychological counseling or therapy and the typing or printing of resumes are not covered under the Plan.

To be eligible for career counseling or outplacement benefits, you must have worked at least 50% of a full-time schedule for a minimum of six months before the date of your layoff notice. This benefit is available only for the six-month period beginning with the date of your layoff notice. You will not be reimbursed for services received after the end of that six-month period.

For more information, contact the Benefits Office at benefits@mit.edu or call 617-253-6151.

**Future of the Plan**

MIT plans to continue the Tuition Assistance Plan indefinitely. However, the Plan may be changed or discontinued at any time and for any reason, without notice. Any claims or expenses incurred before the date of any Plan amendment or termination will be paid in accordance with the Plan terms in effect at the time the claim or expense was incurred, provided the claim is filed with the Plan in accordance with the applicable claims procedures and within the applicable time limits for filing such claims. No vested rights of any nature are provided under the Plan.

**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.