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#### Policy Statement

1. Employees are encouraged to support the Seventh-day Adventist Church's philosophy of Christian education by enrolling their dependents in Seventh-day Adventist schools to allow them to obtain a quality education which integrates faith and learning and to assist youth in making a decision for and commitment to Christ, thus perpetuating the practice of Seventh-day Adventist beliefs and teachings, enlarging the reservoir of future church employees and lay church leaders, providing a positive example, and reducing the possibility that the children adopt a lifestyle that is not in harmony with the teachings of the Church.

#### Purpose

2. Full time church employees in administrative, professional, and supervisory positions (those considered to be exempt from Federal and state/provincial wage and hour laws) are expected to send their dependents to Seventh-day Adventist denominationally owned and operated schools and are provided assistance on the tuition expense for their children who are enrolled in denominationally owned and operated K-12 schools or liberal arts college/university levels, including a fifth year of college/university, or additional course study required to secure necessary credentials/certification.

#### Definitions

Subsidy – assistance in paying for education

#### Procedures

3. Students Eligible for Tuition Assistance – To be eligible for tuition assistance the student must meet the following criteria:
  - a. An unmarried dependent of the employee (as defined by U.S. Federal Tax Standards)
  - b. Less than twenty-four years of age unless the student has given compulsory military service, volunteer service for the Church, or has a documented medical consideration (see Section 7(b) for exceptions to age requirement).
  - c. Eligible to be claimed as a dependent on the employee's income tax return.
  - d. Born to, or legally adopted by, the employee and/or spouse or is a stepchild by marriage.
4. Students Eligible in Divorce and Remarriage Situations – To be eligible for tuition assistance the student must meet one of the following criteria:
  - a. Under the custody of a divorced employee and eligible to be claimed as a dependent on the employee's tax return.

b. Under the custody of the ex-spouse of the employee and eligible to be claimed as a dependent on the employee's tax return. The Director of Human Resources may make an exception to NAD Policy if the employee has assumed full responsibility for a child's educational expenses in a denominational school.

c. WWU extends NAD Policy to also include legal guardianship. In addition, WWU will give assistance to students of divorced employees whether or not they can be declared as dependents on the employee's tax return.

d. Tuition assistance is considered an employment benefit and as such, should be applied by the receiving school in a manner that benefits the employee of WWU. Employee(s) may receive the full tuition assistance their dependents are eligible for, even when the benefit is applied only to the employee's portion of the bill. The benefit may only be shared with other parties responsible for the bill if the employee agrees to this arrangement.

5. Assistance – Walla Walla University may provide tuition assistance for children of WWU eligible employees of up to 70% of the tuition and all required fees for students living in WWU Housing, and up to 50% for those living at home. For those not living in university housing or with their parents, tuition assistance is provided at 35%. “WWU Housing” includes dormitory, university apartments, and university-owned residences.

For students attending Seventh-day Adventist elementary or secondary schools, the assistance rate is 35% of required tuition and fee charges. For secondary school, if the student is living in school housing the assistance is 70% of required tuition and fees.

The tuition assistance for all grade levels is calculated on the gross charges for tuition and required fees, according to the current published school bulletin of the school where the student is enrolled, before family or other discounts granted by the school. In cases where an employee's church provides a subsidy to cover the differential between constituent and non-constituent tuition rates, the tuition assistance from the employer shall be based on the net tuition expense to the employee. Required fees do not include lesson fee charges for private music lessons, or fees for music ensembles (choir, band, brass ensemble, etc.). Tuition for music lessons taken for credit or music ensembles enrolled for credit will be included in the subsidy calculation.

6. Professional Programs – Assistance provided for professional programs not requiring an undergraduate degree before beginning graduate study shall be based on, and shall not exceed, the normal tuition costs for a maximum number of semesters or quarters as listed in Paragraph 7 below.

7. Limitation on Assistance:

a. Total Number of Years of Study: Tuition assistance is provided for the completion of the minimum requirements for a bachelor's degree program for a maximum of four years of study (or the equivalent cost of twelve full-time quarters, eight full-time semesters, or a combined equivalent).

The goal of tuition assistance is to reach a bachelor degree in as timely a manner as possible. An extension may be granted for another year, totaling to five years of study (or the equivalent cost of fifteen full-time quarters, ten full-time semesters, or a combined equivalent), subject to approval by the Human Resources Department. A senior outline approved by Academic Records must be provided to the Human Resources department as well as a written request asking for an extension.

Once a bachelor degree has been conferred, students are no longer eligible for tuition assistance, regardless of age or total number of years of study.

b. Age Limitation: Extensions of the tuition assistance policy maybe be granted due to extenuating circumstances, such as compulsory military service, volunteer service for the Church, or medical illness. A request for an extension of the age limit, due to a student exceeding the age requirements in subparagraph 3b, can be made with Human Resources in conjunction with Student Financial Services/Academic Records but this extension will not exceed the five-year “total number of years of study” limitation of subparagraph 7a above.

c. Cost Limitations: For subsidies to Seventh-day Adventist colleges and universities within the North-American Division other than Walla Walla University, the subsidy amount shall not exceed 70% of the cost of tuition and required fees at WWU for those living in university-owned housing and 35% of the cost of tuition and required fees at WWU for those who do not live in university-owned housing.

d. NAD Policy Non-Compliance by Sister Institutions: If a denominational institution of higher education within the North American Division has a subsidy policy that limits subsidy to its own employees below the 70%/35% NAD standard policy levels if their dependents were to attend Walla Walla University, then Walla

Walla University will match this university's subsidy policy for any dependents of WWU employees that attend such institution and reduce subsidy levels to that university accordingly.

*Example: XYZ Adventist College modifies its subsidy policy to pay only a 50% subsidy (rather than the required 70% per NAD policy) to its employees' dependents who attend other NAD universities and reside in their dormitories. WWU would then similarly only provide a 50% subsidy to WWU employees' dependents who attend XYZ and reside in its dormitory.*

e. Students must be making Satisfactory Academic Progress at the school they are attending to continue to qualify for subsidy.

8. Summer Sessions – Students who attend summer sessions shall be eligible for tuition assistance. Such attendance shall not count against the maximum 8 semesters or 12 quarters referred to in paragraph 7. However, a maximum of one summer study tour (conducted by Walla Walla University only) and one summer of ACA study abroad will be subsidized per student.
9. Correspondence Schools – Tuition assistance shall be provided for studies through Griggs University and International Academy as per regular policy. Tuition assistance is provided on credits that are earned through the College Level Examination Program (CLEP.) The assistance on both is 35% whether or not the student is residing in a school dormitory.
10. Attending Elementary and High School outside the Territory – Assistance may not be granted for children attending elementary and secondary schools outside the territory of their church/conference unless an exception is authorized by Human Resources. In granting an exception, Human Resources may limit the amount of subsidy payable if the school selected has tuition levels, which are significantly higher than inside the territory.
11. Higher Education Attendance Outside the NAD – Children attending denominationally owned and operated colleges and universities located outside North America may be granted assistance amounting to 70% of the actual tuition and all required fees for dormitory students, and up to 35% for those not living in the dormitory, provided the amount of the assistance is not greater than the amount they would receive if attending WWU.
12. Adventist Colleges Abroad (ACA) – Students would receive tuition assistance based on the cost of tuition at the home campus where they are registered. A maximum of 2 semesters or 3 quarters of ACA will be eligible for tuition assistance, including summer terms.
13. Method of Payment – Assistance for students enrolled in an academy or college shall be made directly to the school. Organizations providing assistance shall make the appropriate arrangement for students attending elementary schools or junior academies.
14. Division of Assistance – When both employee and spouse are denominationally employed by separate organizations and both provide tuition assistance according to NAD policy, each organization shall be responsible for one-half of the assistance. The method of paying the assistance and dividing the cost may be mutually agreed on by the organizations concerned. Where both employee and spouse are subsidy eligible employees of WWU, only one tuition assistance shall be provided per student.
15. Limited Exception For Certain Non-Church Affiliated Schools and Colleges – This policy is intended to apply only to employees' children who attend Seventh-day Adventist denominational schools and Colleges. Nevertheless, the following limited exceptions will be made:
  - a. Attendance at a private high school operated by Seventh-day Adventists that follows the lifestyle, beliefs and teachings of the Seventh-day Adventist Church but is not directly affiliated with the Church: Subsidy is limited to 35% of tuition and required fees, whether or not the student is residing in a school dormitory.
  - b. Attendance at a non-denominational college/university: Subsidy for studies at a non-denominational college or university is limited to 35% of tuition and required fees, whether or not the student is residing in a school dormitory, not to exceed 35% of WWU's tuition and required fees.
16. Death or Disability of Employees – This policy would extend tuition assistance to the dependents of employees who pass away or become disabled as outlined in the NAD Policy Manual. Assistance would be continued through the school year in which the employee's elimination period occurs, but in no event would it be carried more than one school year.
17. Grandfathering Provisions:
  - a. Students who attended university programs prior to fall of 2019, (or who, before August 1, 2019, applied and paid enrollment fees to attend a university other than Walla Walla University commencing no later than fall

semester or quarter of 2019) and pursue their degree without an interruption which exceeds one year, will generally continue to receive subsidy assistance based on prior policy. Adjustments to this must be approved by Human Resources.

b. Commencing fall of 2019, for purposes of paragraph 7d “NAD Policy Non-Compliance by Sister Institutions,” the reciprocal subsidy provision will apply based on the SDA institution’s subsidy policy to their own employees as of the date the student enrolled at the university. It is the student’s responsibility to check with the institution and determine what the reciprocal subsidy rate is that is offered to that institution’s employees to attend Walla Walla University as this is the rate of subsidy that they will be receiving.

(i) If during the course of their study the reciprocal subsidy rate is reduced by the SDA institution, the student’s subsidy rate will be grandfathered at the rate in existence at the time of initial enrollment.

(ii) If during the course of their study the reciprocal subsidy rate is increased or even brought back into full compliance with NAD policy, WWU shall give the student the benefit of increased reciprocal subsidy commencing with the immediately succeeding quarter or semester after the policy change was enacted.

#### Training/Education Communication

Human Resources will provide information to faculty and staff regarding this policy, notify them if there are revisions, and provide a tuition assistance request form each year for employees to complete.

#### Reprisal

If an employee does not follow this policy, he/she may lose the option to receive the tuition assistance benefit.