Human Resources

The Massachusetts Institute of Technology Tuition Assistance Plan Guide

This document describes the features of the Massachusetts Institute of Technology Tuition Assistance Plan as of December 2023. 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.

The Tuition Assistance Plan is not intended for professional development and training purposes.

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

Through the Plan, tuition assistance is available for various levels of study from General Educational Development (GED) to graduate level. In addition, you may be able to:

- Use the Plan to enhance your on-the-job skills or to expand your career opportunities at MIT.
- Take a course for credit at MIT as an Advanced Study Program student.
- Receive tuition assistance for career counseling or career coaching sessions.
- Have part of your first course prepaid by MIT after you have been employed for at least four months (some restrictions apply).

Questions?

- On campus, contact Benefits at benefits@mit.edu or 617-253-6151.
- At Lincoln Laboratory, contact Training & Education at tuitionassistance@ll.mit.edu or 781-981-4562.

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.

II. The Tuition Assistance Plan at a Glance

Features	Tuition Assistance Plan Provisions
You are eligible for assistance under the Tuition Assistance Plan if you are:	• Appointed to work at MIT for at least nine months; • Scheduled to work at least 50% of the normal full-time work schedule in your department, laboratory, or center; • Paid by MIT; and • Not excluded from the Plan. See page 5 for details.
You may begin receiving Tuition Assistance Plan benefits	You may receive tuition assistance for the successful completion of courses that are eligible for reimbursement and begin on or after your date of hire. In addition, you may receive up to the maximum reimbursement for that calendar year even though you may only work part of the year.

Tuition Assistance Plan benefits are provided for	Various courses of study, including job-related courses, career-related courses, and undergraduate and graduate degree programs. 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 as well as the following exceptions to the five-day meeting requirement:
	  ○ Courses taken for credit as part of a degree program
	  ○ Career counseling and career coaching sessions taken under the Career Counseling/Coaching area of study
	  ○ Certification programs
	  ○ An initial license or examination review course when the certificate or license is directly related to your current job or part of your approved Career Development Proposal
	  ○ Online courses
	  ○ Courses offered by MIT that meet all of the Tuition Assistance Plan's requirements. Some examples include, but are not limited to, MIT Professional Education's Short Programs and the Sloan School of Management's Executive Education courses.

What is covered	Tuition and some fees including registration, application, lab, library, and technology (not the cost of a personal computer).
What is not covered	Books, materials, seminars, conferences, workshops, private study, tutoring, recertification programs, license fees, travel expenses, food, lodging, taxes, processing fees, shipping fees, and all other nonacademic fees.

Amount of tuition assistance per calendar year	• $5,250 reimbursement for courses that are taken during that same calendar year and are successfully completed
	  ○ at schools other than MIT; and
	  ○ at MIT, including courses for those who have applied and been accepted into a graduate degree program at MIT, except for MIT Advanced Study Program courses.
	• 100% reimbursement of the tuition for the successful completion of one MIT Advanced Study Program course during the Fall and Spring terms. Tuition assistance for these non-degree courses does not count against the $5,250 calendar year limit.

III. How Your Tuition Assistance Plan Benefits Are Determined

Eligibility

You are eligible to receive assistance under the Tuition Assistance Plan if you:

- Have been appointed to work at MIT for at least nine months;
- Are scheduled to work at least 50% of a normal full-time work schedule in your department, laboratory, or center;
- Are paid by MIT; and
- Are not excluded from the Plan as described below.

Excluded from the Tuition Assistance Plan are individuals with visiting appointments; contractors, students, and co-op 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 only if the applicable collective bargaining agreement provides for Plan participation.

When you may begin receiving tuition assistance

You may receive tuition assistance for the successful completion of courses that are eligible for reimbursement and begin on or after your date of hire. In addition, 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 by Human Resources before taking it unless you are pursuing 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:

Qualifying Areas of Study	Special Requirements
First Degree: Academic courses leading to your first non-MIT undergraduate degree, high school diploma or equivalency certificate	You must be enrolled or plan to enroll in a specific degree program and courses must apply toward your degree.
Job-Related: Academic or trades-related courses that provide knowledge that will enhance your performance significantly in your current job	**Courses that are part of a graduate degree program in which you are enrolled must be taken under the Career-Related area of study.**
Career-Related: Undergraduate, graduate, and trades-related courses that prepare you for advancement in your present field or another field in which benefits-eligible jobs exist at MIT	**You must submit a Career Development Proposal and receive approval from Human Resources before taking the courses.** All courses must relate directly to this proposal. All graduate degree programs that will prepare you for advancement in your career at MIT fall under this area of study.

Career Counseling/Coaching: Individual and group skills assessment and counseling for career choices, career planning, career transitions, and job hunting (excluding the typing and printing of resumes)	Reimbursement is limited to $500 every five years and is counted against your $5,250 calendar year tuition reimbursement limit.

Course length requirement

A course must meet on at least five separate days unless it qualifies for one of these exceptions:

- Courses taken for credit as part of a degree program
- Career counseling sessions taken 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 or part of your approved Career Development Proposal
- Online courses
- Courses offered by MIT that meet all of the Tuition Assistance Plan's requirements. Some examples include, but are not limited to, MIT Professional Education's Short Programs and the Sloan School of Management's Executive Education courses.

Courses offered for credit

You cannot audit a course.

You must take all courses for credit whenever credit is offered. A non-credit course qualifies for reimbursement when all of the following conditions are met:

- The course is not offered for credit;
- The course is Job-Related or part of your approved Career Development Proposal; and
- The course meets on at least five separate days, or it qualifies for one of the aforementioned exceptions to the five-day meeting requirement.

Courses during working hours

Your use of the Tuition Assistance Plan does not excuse you from work. You are expected to schedule courses so that they do not conflict with your 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 the course based on the work requirement of your department. Your supervisor may also arrange for make-up time so that there is no legal or contractual obligation for overtime-premium pay. If your course requires 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.

Payment of courses

If you are eligible to receive assistance under the Tuition Assistance Plan and your course qualifies for reimbursement, you will need to pay for the course in full using your own funds (see the first-time prepayment option on page 7). **MIT cannot sign payment deferment agreements or contracts on your behalf with other schools, and your department cannot pay for your tuition and then be reimbursed under the Plan.** Upon successful completion, you will need to submit a request for reimbursement in Atlas and send an email to the appropriate office (main campus Human Resources or Lincoln Laboratory Training & Education), and attach PDFs of your proof of payment and proof of successful completion

(see page 8) within 90 days of the course end date.

Reimbursement

Eligible expenses

In addition to tuition, some fees such as registration, application, lab, library, and technology (not the cost of a personal computer) will be reimbursed under the Plan.

If you must take an incomplete in an eligible course (for example, due to illness), you may qualify for reimbursement if you successfully complete the course and submit your reimbursement request within **90 days** of the course end date.

Ineligible expenses

Books, materials, seminars, conferences, workshops, private study, tutoring, recertification programs, license fees, travel expenses, food, lodging, taxes, processing fees, shipping fees, and all other nonacademic fees 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.

Amount of reimbursement

The Plan will reimburse up to $5,250 per calendar year for courses that are taken during that same calendar year and are successfully completed except for MIT Advanced Study Program courses. Employees receive 100% reimbursement of the tuition for the successful completion of one MIT Advanced Study Program course during the Fall and Spring terms. Tuition assistance for these non-degree courses does not count against the $5,250 calendar year limit.

Your course's start and end dates determine the calendar year from which your tuition reimbursement funds will be distributed to you. 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 tuition reimbursement funds will be distributed to you.

You cannot carry over unused tuition reimbursement funds from one calendar year to the next.

First-time prepayment option

First-time users of the Tuition Assistance Plan have the option of applying for prepayment before their non-MIT 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 courses offered by MIT, correspondence courses, career counseling or coaching sessions, licensing or certification exams, and review courses.

If you need additional tuition assistance beyond the $750 prepayment, you must submit your request for reimbursement within **90 days** of the course end date.

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

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. 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.

You must request a prepayment by filing for tuition assistance in Atlas at least four weeks before payment is due. See below for the instructions on submitting your documentation. This prepayment option is available for your first course only and is not available once your first course has been completed or reimbursed.

MIT Courses Taken for Credit

MIT Advanced Study Program students

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

Employees receive 100% reimbursement of the tuition for the successful completion of one MIT Advanced Study Program course during the Fall and Spring terms. Tuition assistance for these non-degree courses does not count against the $5,250 calendar year limit.

Please refer to page 10 for the guidelines for employees taking courses as MIT Advanced Study Program students.

MIT Graduate Degree Programs

Eligible MIT employees receive a maximum of $5,250 per calendar year toward a graduate degree at MIT. Please refer to page 11 for the guidelines for employees earning a graduate degree through the MIT Executive MBA Program or through another MIT graduate degree program. **MIT employees are not permitted to earn an undergraduate degree at MIT.**

How to apply for reimbursement

You must submit your request for reimbursement within **90 days** of the course end date.

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

1. Gather essential information: the amount of the tuition and other reimbursable costs such as registration, application, lab, library, and technology fees (not the cost of a personal computer).
2. Enter the 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 complete and submit that.
3. Submit backup documentation as PDF attachments (proof of payment to the school and proof of successful completion) to:

Main Campus, Human Resources: email, benefits@mit.edu; interdepartmental mail, NE49-5000.

Lincoln Laboratory, Training & Education: email, tuitionassistance@ll.mit.edu; interdepartmental mail, FR5-202.

4. 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.
5. MIT will review the most current Internal Revenue Code and tax your reimbursement, if appropriate.
6. 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. Reimbursements that are paid by direct deposit are separate from the payroll.

Acceptable proof of successful completion

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

- A grade report or a transcript indicating a grade of C- or better. The grade report or the transcript must contain your name and the name of the school.
- In the case of a non-college or non-university course, your certificate or letter printed on the school's/organization's letterhead.

Acceptable proof of payment

For all college and university courses, please submit a student account statement that itemizes your tuition, fees, and payment in full. The student account statement must contain your name and the name of the college or university. If your student account statement does not show your payment in full, then please also submit one of the following:

- Credit card receipt or monthly statement that shows a payment/charge;
- Copy of the front and back of your canceled check; or
- Cash receipt.

For all non-college and non-university courses, please submit one of the above-listed proofs of payment or a letter printed on the school's/organization's letterhead.

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.

Taxation

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

Guidelines for taking courses at MIT that are not part of a degree program

MIT Advanced Study Program students

An Advanced Study Program (ASP) student is an individual enrolled in coursework at MIT who is not registered as a degree candidate. MIT employees who take these courses for credit are eligible for tuition assistance provided that they meet the Tuition Assistance Plan's eligibility criteria and follow all of the Plan's rules.

Employees receive 100% reimbursement of the tuition for the successful completion of one MIT Advanced Study Program course during the Fall and Spring terms. It may be possible to be reimbursed for the successful completion of two six-unit (half-term) courses taken for credit provided that their course numbers are sequential to each other or one course is a prerequisite for the other. Tuition assistance for these non-degree courses does not count against the $5,250 calendar year limit.

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

Eligibility and Application

The following steps need to be completed in order:

1. Apply for acceptance.
    - Complete the online application and submit it along with the required materials.
    - Application deadlines (late applications for the ASP cannot be accepted):
        - May 1 for the Fall Term
        - November 1 for the Spring Term
2. Request to postpone your tuition.
    - If you are accepted as an Advanced Study Program student, log on to your Tuition Assistance Account in 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 submit a Career Development Proposal and receive approval from Human Resources.
3. Wait for approval of your tuition postponement request.
    - If Human Resources approves your tuition postponement request, you and the ASP office will be notified by email.
4. 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.
5. You are not required to pay the Advanced Study Program application fee and the Student Life fee.
    - MIT employees who take MIT Advanced Study Program courses for credit are not required to pay the Advanced Study Program application fee (to request the application fee waiver, email advancedstudy@mit.edu) and the Student Life fee.

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 by an internal transfer of funds. You will not need to submit a grade report for the course because your grade will be provided by the ASP office.
    - **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 paying the tuition.**

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 MIT 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 your tuition reimbursement, you and your manager must complete the MIT Non-Degree Program Tuition Waiver Taxation Form and submit it to Benefits 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 Benefits 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 MIT 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 term, any tax owed will be withheld from your pay later that year.

Guidelines for employees earning a graduate degree at MIT

MIT employees are not permitted to earn an undergraduate degree at MIT.

Tuition Benefit for the Sloan School of Management Executive MBA Program

Full-time employees enrolled in the Sloan School of Management 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 Sloan EMBA 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 you to submit a Career Development Proposal that qualifies the graduate study as Career-Related and verifies that a benefits-eligible job in that field of study exists at MIT. Your supervisor must (1) review your Career Development Proposal; (2) approve the study plan; and (3) email benefits@mit.edu confirming 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 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 a Career Development Proposal.
    - You must submit a Career Development Proposal and receive approval from Human Resources.
- Prior to the Fall Term of the first year, the Spring Term of the first year, and the Spring Term of the second year, you must:
    - Log on to your Tuition Assistance Account in Atlas and enter the information for one of your courses (except for the grade). When prompted for a school name, enter "MIT," then select "MIT Degree Program Course." Next, contact studentfunding.mitsloan@mit.edu to indicate which course you entered online. You will not need to submit a grade report for the course because your grade will be provided by Sloan Student Funding.

Student Life fee

For every term 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 MIT 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 your tuition reimbursement, you and your manager must complete the MIT Executive MBA Program Tuition Waiver Taxation Form and submit it to Benefits prior to the start of your first course only. 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 Benefits 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 MIT 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 term, any tax owed will be withheld from your pay later that year.

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.

Other MIT graduate degree programs

MIT employees are not permitted to earn an undergraduate degree at MIT.

Eligible MIT employees 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 those for non-MIT graduate degree programs:

- Employees who want to earn a graduate degree at MIT must apply and be accepted.
- Work requirements must be fulfilled and academic standards met.
- Tuition assistance for all graduate degree programs requires you to submit a Career Development Proposal that qualifies the graduate study as Career-Related and verifies that a benefits-eligible job in that field of study exists at MIT.

Approval process

- Your supervisor must review your Career Development Proposal and approve the study plan. Next, they should email benefits@mit.edu to confirm their approval.

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 that you successfully completed on or before your last day of work.

If you are laid off, you will be reimbursed when you successfully complete eligible courses that you began taking on or before your last day of work.

Outplacement career counseling benefit for employees who are laid off

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

To be eligible for the $500 outplacement career counseling benefit, 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. You do not need to start this benefit before your termination/layoff date; however, the 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 Benefits at benefits@mit.edu or call 617-253-6151.

Future of the Plan

MIT aims 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.