

Category	Level	Wait	Benefit	Tax Status
Full-Time Employees	Undergraduate ¹	No Wait	100%	Tax Free
	Graduate ¹	No Wait	100%	Taxable
Spouses of Full-Time Employees ³	Undergraduate ¹	No Wait	50%	Tax Free
	Undergraduate ¹	4 Year Wait	100%	Tax Free
	Graduate ¹	No Wait	50%	Taxable
Same=Sex Domestic Partners	Undergraduate ¹	No Wait	50%	Taxable
	Undergraduate ¹	4 Year Wait	100%	Taxable
	Graduate ¹	No Wait	50%	Taxable
Spouses of Retired or Deceased Employees Who Would Otherwise ^{2,3} Have Been Eligible for Retirement	Undergraduate ¹	No Wait	100%	Tax Free
	Graduate ¹	No Wait	50%	Taxable
Dependent Children of Full-Time Employees ³	Undergraduate	2 Year Wait	50%	Tax Free
	Undergraduate	4 Year Wait	100%	Tax Free
	Graduate	2 Year Wait	50%	Taxable
	Tuition Exchange	4 Year Wait	100%	Tax Free
Dependent Children of Retired or Deceased Employees Who Would ^{2,3} Otherwise Have Been Eligible for Retirement	Undergraduate	No Wait	100%	Tax Free
	Graduate	No Wait	50%	Taxable
Retired Employees ²	Undergraduate ¹	No Wait	100%	Tax Free
	Graduate ¹	No Wait	100%	Taxable

¹(one course per semester)

²(eligible only when employee retires or dies at age 55 or later and has served the University for 10 or more years of service.)

³(only for work toward degree except under special circumstances as noted in policy)