GROWTH THROUGH LIFE POLICY

FACULTY/STAFF DEVELOPMENT PROGRAM - TUITION GRANT

Effective: 01/01/15

Life University, as part of its commitment to the development of its employees, offers a tuition grant program as a benefit to eligible employees and their dependents.

ALL Employees: Requirements, Process & Terms – all staff/faculty employees and their dependent family members must meet the following criteria, and additionally meet the criteria applicable to their status.

• In order to qualify for this program, the faculty or staff employee must be in good status, with no corrective action taken within the past 12 months.
• The Growth Through LIFE application must be completed and submitted to HR prior to the end of the day, Tuesday of week 7.
• Approval required from employee supervisor/Department Head and Human Resources, are required to be submitted a minimum of one week before the start of classes each quarter.
  ○ NOTE: Deadline for admissions applications is 30 days prior to the start of the quarter.
  ○ Approval for subsequent quarters must be received prior to registering.
• The skillset learned within the degree program must be related to or enhance the employee’s performance in their current position within the University or provide professional development to benefit other areas of the University.
• Application and admittance to the appropriate college, according to Enrollment Management guidelines, is required.
• A transcript from the most recently completed quarter must be submitted to Human Resources each and every quarter the employee enrolls in classes. (Ex. An application for FA is submitted prior to week 7 of SU quarter, therefore the SP quarter transcript would be submitted.)
• All employees in this Tuition Grant Program must maintain a minimum cumulative GPA of 3.0 for all classes taken through this benefit, in order to continue receiving the benefit.
• The benefit does not apply to courses already taken at Life University and either withdrawn or failed. (This program will not pay for you to repeat the class.)
• Tuition benefits are to be used for classes within one college at a time for any one qualified individual.
• By applying for the Growth Through Life benefit the employee is choosing to receive the Growth Through Life employee benefit and forego their rights to federal/state financial aid. Employees are not able to receive both the tuition benefit and federal/state financial aid.
• Any change in employment or student status during the quarter will require a re-evaluation of the grant.

Explanation of Benefit Coverage

• Tuition and the quarterly student fee are covered at 100% for qualified, pre-approved courses.
• The program does not cover: transportation, parking fines, textbooks, supplies, or any other costs outside of tuition and the quarterly student fee charge.

Tax Notice: There may be tax implications for this tuition benefit under IRS regulations. This benefit may be considered taxable wages and subject to income tax withholding. Employees should consult their own tax advisor for assistance and coordinate with Payroll to provide withholding or a standard withholding will be withheld.

Growth Through Life Policy

Rev. 01/01/15
STAFF BENEFIT

A regular full-time, eligible staff member may qualify for a tuition grant to take courses in the College of Graduate and Undergraduate Studies at Life University, Inc.

Eligibility – Staff
- The staff member must have completed the 90-day probationary period.
- The staff member must have regular full-time status in order to be eligible.

Additional Terms - Staff
- A staff member may enroll in no more than two classes each quarter and the class hours may not conflict with regular scheduled work hours.
  - Ex. One class may be taken in lieu of a lunch hour and one course may be taken before or after regular scheduled work hours.
**STAFF – Dependent Child, Spouse, and Domestic Partner Benefit**

In addition to their own benefit, a regular full-time employee, who has been employed for at least one (1) year, qualifies for the dependent child, spouse or domestic partner (hereinafter referred to as “family members”) tuition grant benefit for courses at Life University, Inc.

**Eligibility to Receive Family Member Benefit**

- The employee’s full-time, one-year employment anniversary date must fall before the beginning of the academic quarter for which the benefit is requested.
- The number of dependents that qualify for this program and the percentage of benefit coverage is dependent upon the qualified employee’s years of service and different based on each College. Please see the two charts below:

**College of Graduate & Undergraduate Studies**

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Amount</th>
<th>Additional Family Members Covered</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - 5 years of full-time employment</td>
<td>100% tuition &amp; fees</td>
<td>1 family member</td>
</tr>
<tr>
<td>6 – 10 years of full-time employment</td>
<td>100% tuition &amp; fees</td>
<td>2 family members</td>
</tr>
<tr>
<td>11+ years of full-time employment</td>
<td>100% tuition &amp; fees</td>
<td>3 family members</td>
</tr>
</tbody>
</table>

**College of Chiropractic**

<table>
<thead>
<tr>
<th>Years of Service (minimum of 5 yrs to qualify)</th>
<th>Amount</th>
<th>Additional Family Members Covered</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;5 and &lt;10 years of full-time employment</td>
<td>50% tuition &amp; fees</td>
<td>1 family member</td>
</tr>
<tr>
<td>10+ years of full-time employment</td>
<td>100% tuition &amp; fees</td>
<td>1 (100%) or 2 (50%)</td>
</tr>
</tbody>
</table>

**Additional Terms – Staff Dependents**

- The family member must maintain a cumulative GPA of 2.5 for all classes taken through this benefit, in order to continue receiving the benefit.
- The benefit does not apply to courses already taken at Life University and either withdrawn or failed. (This program does not pay for you to repeat the class.)
- Family members must complete an application and submit a transcript from the most recently completed quarter to Human Resources each and every quarter the family member enrolls in classes. (Ex. An application for FA is submitted prior to week 7 of SU quarter, therefore the SP quarter transcript would be submitted.)
- Any change in the employee’s employment status during the quarter will require a re-evaluation of the grant.
- In the event of the death or incapacity of the qualified Life University employee, dependent tuition grant benefit continues in the degree program that the individual/recipient is currently enrolled in.
- Dependent child defined by the IRS as a child or stepchild (whether by blood or adoption), foster child, sibling or stepsibling, or a descendant of one of these. Has the same principal residence as the taxpayer for more than half the tax year. Must be under the age of 19 at the end of the tax year, or under the age of 24 if a
full-time student for at least five months of the year, or be permanently and totally disabled at any time during the year and did not provide more than one-half of his/her own support for the year.

- A domestic partner must meet the criteria and complete the Affidavit of Domestic Partnership.
- Family member matriculation into the Doctor of Chiropractic program is based on the size of the class and availability of space each quarter.
FACULTY BENEFIT

Faculty may qualify for a tuition grant to take courses in the College of Graduate and Undergraduate Studies or the College of Chiropractic at Life University, Inc.

Eligibility – Faculty
• Full-time faculty have tuition benefits afforded to them immediately after their effective hire date.

Additional Terms - Faculty
• Full-time Faculty are eligible for a tuition grant up to half-time status per quarter.
• Any change in employment or student status during the quarter will require a re-evaluation of the grant.
FACULTY – Dependent Child, Spouse, and Domestic Partner Benefit

In addition to their own benefit, a full-time faculty member qualifies for the dependent child, spouse or domestic partner (hereinafter referred to as “family members”) tuition grant benefit for at Life University, Inc.

Eligibility – Faculty Dependents
- The employee’s full-time, one-year employment anniversary date must fall before the beginning of the academic quarter for which the benefit is requested.
- The number of family members that qualify for this program is dependent upon the qualified employee’s years of service. Please see the chart below:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Amount Members Covered</th>
<th>Additional Family</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 year of full-time employment</td>
<td>100% tuition &amp; fees</td>
<td>1 family member</td>
</tr>
<tr>
<td>2 years of full-time employment</td>
<td>100% tuition &amp; fees</td>
<td>2 family members</td>
</tr>
<tr>
<td>3 years of full-time employment</td>
<td>100% tuition &amp; fees</td>
<td>3 family members</td>
</tr>
<tr>
<td>4 years of full-time employment</td>
<td>100% tuition &amp; fees</td>
<td>4 family members</td>
</tr>
<tr>
<td>5 years of full-time employment</td>
<td>100% tuition &amp; fees</td>
<td>All family members</td>
</tr>
</tbody>
</table>

Additional Terms – Faculty Family Members
- The benefit recipient must maintain a cumulative GPA of 2.5 for all classes taken through this benefit, in order to continue receiving the benefit.
- The benefit does not apply to courses already taken at Life University and either withdrawn or failed. (This program will not pay for you to repeat the class.)
- A transcript from the most recently completed quarter must be submitted to Human Resources each and every quarter the employee enrolls in classes. (Ex. An application for FA is submitted prior to week 7 of SU quarter, therefore the SP quarter transcript would be submitted.)
- Any change in the employee’s employment status during the quarter will require a re-evaluation of the grant.
- In the event of the death or incapacity of the qualified Life University employee, family member tuition grant benefit continues in the degree program that the individual/recipient is currently enrolled in.
- Dependent child defined by the IRS as a child or stepchild (whether by blood or adoption), foster child, sibling or stepsibling, or a descendant of one of these. Has the same principal residence as the taxpayer for more than half the tax year. Must be under the age of 19 at the end of the tax year, or under the age of 24 if a full-time student for at least five months of the year, or be permanently and totally disabled at any time during the year and did not provide more than one-half of his/her own support for the year.
  - Dependent children over the age of 24, but who matriculate before the age of 25, qualify for the benefit to take courses, however it will be considered a taxable benefit.
  - Dependent children over the age of 25 do not qualify to receive the benefit.
- A domestic partner must meet the criteria and complete the Affidavit of Domestic Partnership.
FACULTY & STAFF MASTERS/DOCTORATE TUITION BENEFIT – EXTERNAL

Faculty and Staff may qualify for tuition reimbursement to take courses for a graduate or doctorate degree from an accredited institution other than Life University, Inc.

Eligibility
• The employee’s full-time, one-year employment anniversary date must fall before the beginning of the academic period for which the benefit is requested.

Additional Terms
• Pre-approval from the department head and HR is required before applying to the external program.
• The External Tuition Benefit is limited to five (5) participants (grants) per year.
  o Participation is on a first-come, first-serve basis. A waiting list will be activated.
• The External Tuition Benefit is limited to four (4) awards per year per participant.
• A Tuition Reimbursement Application must be submitted to HR quarterly, including current transcripts and invoices.
  o As long as an approved participant meets the criteria and is continuously enrolled in the approved degree program, the benefit will continue through degree conferment.
• Any change in employment or student status during the quarter will require a re-evaluation of the grant.

PRIMARY BENEFIT
This benefit provides reimbursement for up to 50% of the total tuition and fees, not to exceed $5,000 per fiscal year, up to a maximum of $20,000 total reimbursement for the primary benefit (while actively enrolled in the degree program).

SECONDARY BENEFIT
In addition to reimbursement received while enrolled in this program, employees may also qualify for additional reimbursement, awarded as a retention incentive for service after degree completion.

After Completion of Degree
• As an employee retention incentive, the participant will qualify for additional reimbursement, beginning one year after the completion of the degree.
• Employee is eligible for reimbursement of the employee’s share of expenses, up to 50% of the total tuition and fees, not to exceed $5,000 per fiscal year, up to a maximum of $20,000 total reimbursement.
• Reimbursement will be paid out over the same number of years in which the degree was earned, using the frequency of the educational period during which classes were taken. The employee must submit a reimbursement request, including check request form and documentation to Human Resources.
  o Example: If the employee completed a Master’s degree in a two year period, the reimbursement will be distributed over a two year period at a frequency (payments per year) which matches the number of educational periods taken during the course of study. The reimbursement will not exceed the reimbursement limitations.
• The employee must be employed full time by the University in order to receive reimbursement.

Growth Through Life Policy

Rev. 01/01/15
DEFINITIONS
The following terms are defined for the Growth Through LIFE program.

A “FAMILY MEMBER” is defined as: your spouse or domestic partner, your dependent child either by birth, adoption or by being placed in your home as a foster child who is under 24 years of age when matriculating into the program.

According to the IRS a dependent child is defined as a child or stepchild (whether by blood or adoption), foster child, sibling or stepsibling, or a descendant of one of these. Has the same principal residence as the taxpayer for more than half the tax year. Must be under the age of 19 at the end of the tax year, or under the age of 24 if a full-time student for at least five months of the year, or be permanently and totally disabled at any time during the year and did not provide more than one-half of his/her own support for the year.

A DOMESTIC PARTNER is defined as: same sex relationship and have been residing together for at least six (6) continuous months immediately prior to filing the Affidavit of Domestic Partnership.

- is at least eighteen (18) years of age;
- has executed a notarized Affidavit of Domestic Partnership which obligates each partner to (a) provide support for the other partner, and (b) act as each other’s sole Domestic Partner indefinitely;
- is not legally married or covered under another Domestic Partnership arrangement;
- is not related by blood closer than would bar marriage in the State of Georgia, and each partner is mentally competent to consent to an Affidavit of Domestic Partnership; and

The I.R.S. recognizes Domestic Partners as dependents only when: (1) the Domestic Partner is not related to the employee; (2) the Domestic Partners receives more than half of his or her financial support in a calendar year from the employee; (3) the Domestic Partner’s principal abode is the employee’s home and the Domestic Partner is a member of the employee’s household; and (4) the relationship between the employee and the Domestic Partner does not violate state law.

There are tax consequences for Domestic Partner benefits that may differ from the taxation of health benefits for legally married individuals or legal dependents. If the Domestic Partner does not qualify as a dependent under Section 152 of the Internal Revenue Code, the benefit derived by the non-employee Domestic Partner will be included in the gross income of the employee. Please seek the advice and consultation of your tax advisor for more detailed information.
Affidavit of Domestic Partnership

We, __________________________________, and ____________________________ certify:

Employee Name (please print)                      Domestic Partner Name (please print)

1. Each of us is at least eighteen (18) years of age or older and is mentally competent to consent to this Affidavit of Domestic Partnership.

2. Neither of us is legally married to, legally separated from, or a Domestic Partner of another person under either statutory or common law.

3. Neither of us has had a different Domestic Partner within the past six (6) months, unless the previous domestic partnership terminated as the result of death.

4. We are not related by blood or a degree of closeness that would bar marriage under the laws of our state of residence.

5. We share the same principal residence, have been residing together for at least six (6) continuous months immediately prior to filing this affidavit, and intend to do so indefinitely.

6. We are not engaged in this relationship solely for the purpose of obtaining benefit coverage.

7. We are a close, committed, and exclusive personal relationship with each other, are jointly responsible for each other’s common welfare and financial obligations, and we intend to continue this relationship for the indefinite future.

8. We understand that Domestic Partners are subject to the same rules governing all other employees’ dependents that are covered by, or are applying for the benefit.

9. We meet the eligibility requirements set forth under the definition of Domestic Partner. We understand that we must notify the employer of any change in our meeting the eligibility requirements and that failure to continue to meet the conditions of eligibility will result in termination of coverage for the Domestic Partner.

10. We understand that any person, employer or company who suffers any loss because of false statements contained in this Affidavit of Domestic Partnership may bring a civil action against us to recover their losses, including reasonable attorney fees.

11. We agree to notify the employer of the termination of our Domestic Partnership within thirty (30) days. We understand that a copy of the termination will be mailed to the other partner unless both signatures are on the written notification.

12. We understand that coverage of the Domestic Partner will terminate on the date the relationship ends.

13. We understand that after a signed Statement of Termination of Domestic Partnership has been filed with the employer and another Affidavit of Domestic Partnership cannot be filed for at least six (6) months, unless the termination was the result of the death of the Domestic Partner.

14. We understand that the I.R.S. recognizes Domestic Partners as dependents only when: (1) the Domestic Partner is not related to the employee; (b) the Domestic Partner receives more than half of his or her financial support in a calendar year from the employee; (c) the Domestic Partner’s principal abode is the employee’s home and the Domestic Partner is a member of the employee’s household; and (d) the relationship between the employee and the Domestic Partner does not violate state law.
15. We provide the information in this affidavit to be used for the sole purpose of determining our eligibility for Domestic Partnership benefits. We also understand that this information will be held confidential and will be subject to disclosure only upon our express written authorization or pursuant to a court order.

16. We affirm, under penalty of perjury, that the statements in this affidavit are true to the best of our knowledge.

There are tax consequences for Domestic Partner benefits that may differ from the taxation of benefits for legally married individuals or legal dependents. If the Domestic Partner does not qualify as a dependent under Section 152 of the Internal Revenue Code, the benefit derived by the non-employee Domestic Partner will be included in the gross income of the employee. Please seek the advice and consultation of your tax advisor for more detailed information.

Employee Name (Print)  

Domestic Partner Name (Print)  

Employee Signature  

Domestic Partner Signature  

Employee’s Date of Birth  

Domestic Partner’s Date of Birth  

Employee’s Social Security No.  

Domestic Partner’s Social Security No.  

Date  

Date  

State of:  

County of:  

Personally appear before me the above named  

and  

personally known to me, who, being duly sworn, depose and say that they executed the above instrument and that the statements contained therein are true and correct to the best of their knowledge and belief.

Subscribed and sworn to me this ________ day of  

_________________________________________ , 20________.

(Notary Public)  

My Commission Expires: ______________________