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Section 1

NAME, PURPOSE, EFFECTIVE DATES, AND PLAN YEAR

(a) Southern Illinois University Edwardsville hereby establishes a plan for the provision of educational assistance for the benefit of its employees and other individuals described herein, which shall be known as the Southern Illinois University Edwardsville Educational Assistance Plan.
(b) This Plan is designed to furnish educational benefits, as defined herein, for graduate level educational courses offered by the Southern Illinois University System and other educational institutions located within the State of Illinois. It is the intention of the Employer that the educational assistance provided under the Plan be eligible for exclusion from a Participant’s income to the maximum extent possible under Code Section 127(a) (and also, where applicable, under Code Section 132(d)). The Employer presently provides, and will continue to provide, a variety of other benefits to some or all of its employees, some of which may qualify for exclusion from gross income under provisions other than Code Section 127. The educational assistance offered under this Plan is provided in addition to such other benefits, which shall not constitute a part of this Plan.

(c) The effective date of the Plan shall be January 1, 2012.

(d) The records of the Plan shall be kept on the basis of a Plan Year that is the calendar year.

Section 2
DEFINITIONS

The terms used herein shall have the following meanings, unless a different meaning is clearly required by the context:

(a) “Appeals Committee” means the person or group of persons appointed by the Plan Administrator, who shall have authority and responsibility to hear appeals pursuant to the procedures under Section 5 hereof.

(b) “Benefits” means the waiver of tuition and/or fee costs incurred by a Participant for graduate level Educational Courses offered by the Southern Illinois University System and any other educational institution located within the State of Illinois pursuant to the provisions of Section 4 hereof. The Plan Administrator shall determine whether the waiver includes both tuition and fees or just tuition only. Such term shall not include any other costs incurred by Participant in taking an Educational Course, such as the costs of any supplies or the costs of meals,
lodging or transportation incurred by a Participant incidental to taking an Educational Course.

(c) "Code" shall mean the Internal Revenue Code of 1986, as now in effect or as it may be amended hereafter, and includes any regulations or rulings issued thereunder.

(d) "Educational Course" means any graduate level course of instruction offered by Southern Illinois University Edwardsville or any other educational institution located within the State of Illinois, except (i) any course taken in connection with a graduate program in aviation, medicine, dentistry and dental medicine, pharmacy, law, or other special tuition program, or (ii) any course that instructs the Participant in any sport, game, or hobby, unless such a course is related to the Participant's job or is required as part of a degree program. However, the term does include education that instructs a Participant on how to maintain or improve health (such as smoke-ender classes or certain weight-loss courses), so long as such education does not involve the use of athletic facilities or equipment and is not recreational in nature.

(e) "Employer" means Southern Illinois University Edwardsville.

(f) "Participant" means (i) a full or part-time civil service, faculty, professional, or administrative staff employee of the Employer, (ii) an individual who is a retired employee of the Employer, (iii) a faculty, administrative staff, professional staff, and civil service employee of the Employer, and those employees who have been on term appointment for at least one year, on disability leave or lay-off, (iv) a General Assistant graduate student, and (v) an individual who worked as a graduate teaching or research assistant or as a Graduate Assistant during the academic period immediately before and/or after the summer months but who is not working as a graduate teaching or research assistant or a Graduate Assistant during such summer months. An individual who works as a graduate teaching or research assistant during the academic year shall not be treated as a "Participant" under this Plan; these individuals should look to the Employer's Code Section 117(d) qualified tuition reduction plan for their educational benefits.
(g) "Plan" means the Southern Illinois University Edwardsville Educational Assistance Plan.

(h) "Plan Administrator" means the person or group of persons appointed by the Board of Trustees of the Employer. Any member of such Plan Administrator committee shall have authority and responsibility to take any reasonable actions necessary to control and manage the operation and administration of this Plan under rules applied on a uniform and nondiscriminatory basis to all Participants, including retaining an independent company to perform administrative services such as Plan recordkeeping or Benefit reimbursement. Any member of such Plan Administrator committee may resign at any time by giving 30 days written notice to the Employer and the other members of the committee. The Employer may remove any member of the Plan Administrator committee at any time by giving 30 days written notice to that member and the other members of the committee. All reasonable expenses of the Plan Administrator shall be paid by the Employer and any expenses not paid by the Employer shall not be the responsibility of the committee members personally.

(i) "Plan Year" means the twelve (12) month period beginning on January 1 and ending on December 31.

Section 3

ELIGIBILITY

(a) Every Participant is eligible to receive Benefits under the Plan, subject to any requirements set forth in Section 4.

(b) If a Participant is currently employed by the Employer and his or her initial date of employment occurs on or before the first day of classes for the applicable academic term, Benefits will be provided if the Participant meets the academic standards of the Employer and enrolls in courses, provided that the Participant is in "Good Standing" with the Employer.
(c) Unless otherwise determined by the Plan Administrator, in order for an
employee of the Employer to be eligible to receive Benefits under the Plan, the
employee must be employed for the complete duration of the academic session. A
Participant who terminates or is discharged from employment with the Employer
will cease being a Participant in the Plan on the effective date of such termination
or discharge.

(d) Those Participants with classifications represented by union bargaining
units may be subject to certain restrictions, limitations, or additional requirements
relating to the Benefits provided for under the Plan and should refer to the
appropriate union contract to make this determination.

(e) Certain categories of Participants who are involuntarily separated from the
Employer, except for cause, shall be eligible to receive educational assistance
under this Plan if they enroll in one or more Educational Course within one year
following their separation from service. These categories of Participants are: (i)
faculty and professional staff employees on continuing employment, (ii) faculty
and staff employees on term appointment for at least one year, and (iii) permanent
civil service employees.

(f) All categories of Participants should refer to the personnel policies of the
Employer relating to their respective category for additional rules regarding the
eligibility for training and educational assistance, including the Benefits provided
for in this Plan.

Section 4

BENEFITS

(a) In any Plan Year during which a person is a Participant in the Plan, the
Participant shall be eligible to receive educational assistance benefits described
herein up to an amount of $5,250 (or such greater or lesser amount as may be
subsequently permitted under Section 127 of the Code). The educational
assistance provided to Participants shall be limited to Educational Courses offered
by the Southern Illinois University System, except that civil service employees
may also receive educational assistance with respect to Educational Courses offered by other educational institutions located within the State of Illinois.

(b) A permanent part-time civil service employee of the Employer is eligible for a percentage of Benefits equal to the percentage of his or her appointment; however, a part-time faculty, professional, or administrative staff employee is eligible for the same Benefits as full-time faculty, professional, and administrative staff employees.

(c) Benefits shall apply to graduate courses with no limitation on the number of credit hours.

(d) In no event shall a Participant be entitled to receive any Benefits under this Plan in lieu of cash or any other taxable compensation he or she might otherwise be entitled to receive from the Employer.

(e) As noted in Section 2(d) above, no Benefits will be provided to persons enrolled in graduate programs relating to aviation, medicine, dentistry or dental medicine, pharmacy, law, or other special tuition program.

(f) The Plan is intended not to discriminate in favor of highly compensated employees (as defined in Code Section 414(q)) as to eligibility to participate in the Plan or Benefit distributions from the Plan, and the Plan will in all respects comply with the requirements of Code Sections 127(b)(2) and (3) and the underlying regulations. If, in the judgment of the Plan Administrator, the operation of the Plan in any calendar year would result in such discrimination, then such Plan Administrator shall select and exclude from participation in the Plan such Participants as shall be necessary to ensure that, in the judgment of the Plan Administrator, the Plan does not discriminate.

(g) If any Benefit under this Plan becomes taxable, whether as a result of nondiscrimination tests or payment of benefits in excess of statutory limits, any employment tax withholding owed with respect to the taxable portion of any
Benefit shall be deducted from the Participant’s other compensation in the same calendar year in which the Benefit is provided.

Section 5

CLAIMS AND APPEAL PROCEDURES

(a) A Participant desiring to receive Benefits under the Plan shall submit to the Plan Administrator a written request for such Benefits no later than the date established by the Employer prior to the commencement of the academic term for which such Benefits are requested.

(b) If a claim is wholly or partially denied, notice of the decision, in accordance with Subsection (c) below, shall be furnished to the claimant within a reasonable period of time, not to exceed 30 days after receipt of the claim by the Plan Administrator, unless special circumstances require an extension of time for processing the claim. If such an extension of time is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial 30-day period. In no event shall such extension exceed a period of 90 days from the date of receipt of the claim. The extension notice shall indicate the special circumstances requiring an extension of time and the date on which the Plan Administrator expects to render a decision.

(c) The Plan Administrator shall explain to every claimant who is denied a claim for Benefits in a manner calculated to be understood by the claimant, the following:

(i) a specific reason or reasons for the denial;

(ii) specific reference to pertinent Plan provisions upon which the denial is based;

(iii) a description of any additional material or information necessary for the claimant to perfect the claim and an
explanation of why such material or information is necessary; and

(iv) an explanation of the Plan’s claims review procedure, as set forth in Subsections (d) and (e) hereof.

(d) The purpose of the review procedure set forth in this section is to provide a procedure by which a claimant, under the Plan, may have reasonable opportunity to appeal a denial of a claim to the Appeals Committee for a full and fair review. To accomplish that purpose, the claimant (or his or her duly authorized representative) may:

(i) request review upon written application to the Appeals Committee;

(ii) review pertinent Plan documents; and

(iii) submit issues and comments in writing.

A claimant (or his or her duly authorized representative) shall request a review by filing a written application for review with the Appeals Committee at any time within 60 days after receipt by the claimant of written notice of the denial of his or her claim.

(e) Decision on review of a denied claim shall be made in the following manner:

(i) The decision on review shall be made by the Appeals Committee who may, in its discretion, hold a hearing on the denied claim; the Appeals Committee shall make its decision promptly, and not later than 60 days after the Plan Administrator receives the request for review, unless special circumstances require an extension of time for processing, in which case a decision shall be rendered as soon as possible, but
not later than 120 days after receipt of the request for review. If such an extension of time for review is required, written notice of the extension shall be furnished to the claimant prior to the commencement of the extension.

(ii) The decision on review shall include specific reasons for the decision, explained in a manner calculated to be understood by the claimant, and specific references to the pertinent Plan provisions on which the decision is based.

(iii) In the event that the decision on review is not furnished within the time period set forth in subsection (i), the claim shall be denied on review.

(iv) If a dispute arises with respect to any matter under this Plan, the Plan Administrator may refrain from taking any other or further action in connection with the matter involved in the controversy until the dispute has been resolved.

Section 6

AMENDMENT OR TERMINATION

This Plan may be amended or terminated at any time by the Employer, provided, however, that any termination or amendment shall not affect the right of any Participant to claim an award for which he or she may have qualified prior to such termination or amendment.

Section 7

MISCELLANEOUS.
(a) All final decisions in interpreting provisions of the Plan shall be the responsibility of the Plan Administrator.

(b) Nothing contained herein shall impose on any officers, directors, or trustees of the Employer any personal liability for any Benefits due a Participant pursuant to this Plan.

(c) Any rules, regulations, or procedures that may be necessary for the proper administration or functioning of this Plan that are not covered in this Plan shall be promulgated and adopted by the Plan Administrator.

(d) This Plan shall not be deemed to constitute a contract between the Employer and any Participant, or to be a consideration or an inducement for the employment of any Participant. This Plan shall not be deemed to give any Participant the right to be retained in the service of the Employer, or to interfere with the right of the Employer to discharge any Participant at any time regardless of the effect which such discharge shall have upon such person as a participant in this Plan. This Plan shall not be deemed to give the Employer the right to require any Participant to remain in the employ of the Employer, or to restrict any such person’s right to terminate his or her employment at any time.

(e) If any provisions of this Plan shall be held invalid for any reason, such illegality or invalidity shall not affect the remaining parts of this Plan, and this Plan shall be construed and enforced as if such illegal and invalid provisions had never been included.

(f) In the construction of this Plan, reference to any gender shall include the masculine, feminine, and neuter genders, the plural shall include the singular and the singular the plural, whenever appropriate.

(g) The terms of the Plan shall be construed under the laws of the State of Illinois except the extent such laws are preempted by the laws of any other state or by federal law.
SOUTHERN ILLINOIS UNIVERSITY
EDWARDSVILLE
EDUCATIONAL ASSISTANCE PLAN

I, Vaughn Vandegrift, Chancellor of Southern Illinois University Edwardsville ("SIUE"), hereby approve and adopt on behalf of SIUE the Southern Illinois Edwardsville Educational Assistance Plan (the "Plan"), which updates and replaces the Plan that was in effect as of January 1, 2002.

The new and updated Plan is effective as of January 1, 2012.

[Signature]
Chancellor Vaughn Vandegrift

5/1/12
Date