enrolled in the ETRP at any time. If the number of enrollment requests exceeds the program enrollment limits, enrollment will be determined according to the acceptance date. An employee who is admitted into the J.D. program after April 1 but who applied for admission by February 1 and for ETRP by March 15 will receive an ETRP determination within two weeks of their acceptance into the J.D. program. Once an employee is accepted into the ETRP program, they will remain enrolled for each academic year if they continue to meet the continuing Eigibility Requirements.

If an employee is not enrolled in the ETRP, they may apply in subsequent academic years, even if they have already started the J.D. program at Southwestern. Employees who were not accepted into the ETRP due to program limits will have priority during subsequent ETRP applications.

Employees who start a J.D. program at another law school and are approved to transfer into Southwestern may also seek to enroll in the ETRP. The date of acceptance for transfer will determine priority for the ETRP.

## E. Taxation and Cash Value

Tuition remission programs may be subject to federal, state, and local taxation. Any tax liability related to participating in this plan will be borne entirely by the Southwestern employee and not by Southwestern. Higible Southwestern employees are not entitled to the cash value of tuition under the tuition remission benefit.

## F. Policy Revisions

Southwestern expressly reserves the right to change, modify, or cancel any aspect of this policy at any time, with or without prior notice.