Employee Dependent Tuition Waiver – FAQ

1. Who is eligible?

    a. Eligible Employee: Board appointed UI employee on regular appointment working at least half-time, including those on official leave. The employee must meet these criteria on the first day of the academic term.

    b. Eligible Dependent: Dependent meets the definition under current IRS Federal Income tax code (Title 26, Section 152) in relation to the employee. Please see the following link for current IRS code instructions defining dependents (http://www.law.cornell.edu/uscode/text/26/152). University of Idaho staff are NOT permitted to provide personal federal & state tax advice. Please see your personal tax advisor for eligibility assistance.

    c. Dependent must be a degree seeking graduate or undergraduate.

2. Who is not eligible?

    a. Multiple dependents of a household are not eligible in the same term.
    b. Dependents of temporary help (TH) employees, or employees that work less than half time.
    c. Dependents of Moscow Police Department employees.
    d. Dependents of the Associated Faculty. Associated Faculty as defined in 1565 F (affiliates/adjuncts) do not qualify for the benefit on the basis of their associated appointment. The primary employment appointment is used to determine eligibility. (For instance, dependents of ROTC affiliates are not eligible.)
    e. Dependents who do not meet the eligibility rules under the current IRS Federal Income tax code (Title 26, Section 152) in relation to the employee. Please see the following link for current IRS code instructions defining dependents (http://www.law.cornell.edu/uscode/text/26/152).

3. What is not eligible?

    a. The benefit does not include additional fees associated with specific courses (e.g., web-based courses), specific academic programs (e.g., professional fees, graduate fees), or specific services (e.g., insurance or student activities).
    b. The benefit does not apply to noncredit courses, intersession or summer session courses, continuing education courses, or courses offered through, but not limited to, Independent Study in Idaho, the College of Law, the Executive MBA Program, the Doctorate of Athletic Training, the Masters of Athletic Training, the Professional Practices Doctorate, the McCall Outdoor Science School, or the WWAMI Medical Program.

4. If I accept an Employee Dependent Tuition Waiver, can I still utilize the University's monthly payment plan to pay my share of tuition and fees?

    a. Yes. Students can set up a payment plan through VandalWeb, Student Account Information, Student Account Center, under the payment plan tab. For more information go to: http://www.uidaho.edu/controller/studentaccounts/paymentplans

5. If I am a part-time student, do I only use part of a semester of eligibility?

    a. No. Whether the student attends full time or part time, any semester for which the student in enrolled past the 10-day census date uses one of the eight allowed semesters.

6. What happens to my eligible semesters if I withdraw from the University?

    a. If you withdraw from all classes by the end of the second week of the semester you will receive a full refund of the tuition and fees you have paid and you will not have used a semester of eligibility for the employee dependent tuition waiver for that semester.

    b. If you withdraw from all classes after the second week of the semester, you will receive no refund of tuition and fees and that partial semester will count as one of your semesters of eligibility for the employee dependent tuition waiver.

7. What is the financial value of this waiver? Is the financial value reduced if I am less than full-time?

    a. For Fall 2014 and Spring 2015, the employee dependent tuition waiver for a full-time undergraduate student is worth $1,696.00 for each semester, which represents one half (50%) of resident undergraduate tuition and fees and will change in value from year to year as tuition and fee rates change. For full time graduate students, the waiver is worth $1,696.00.

    b. If during any eligible Fall or Spring Term you are an undergraduate and take less than 10 credits in a semester or a graduate student and take less than 9 credits in a semester, the waiver will be valued at 50% of the total student resident tuition & fees for that particular term.

8. How does this waiver affect other financial aid?

   The Employee Dependent Tuition Waiver will be included in the student's total financial aid award package as a financial resource which may require that federal aid be adjusted as a result of receiving an additional financial resource (including this waiver, scholarships, etc.) In addition, there are federal regulations and University policies that prohibit a student from receiving awards in excess of their total university-defined cost of attendance.

   a. Financial aid from sources outside of the university as defined below is <u>not</u> affected by this employee dependent tuition waiver.

      1. Outside agency scholarships/grants which are typically funded through community/civic organizations, private companies, some government agencies, e.g., AmeriCorps, National Science Foundation
      2. Idaho State Board of Education Scholarships/Grants/Work Study funded through the State of Idaho
      3. Federal funds
      4. Scholarships which are funded by gifts to the University of Idaho and processed through the University of Idaho Foundation (i.e. donor-funded University scholarships, e.g., Hamilton scholarship)
      5. Institutional student loan programs

   b. For students receiving an institutionally-funded scholarship the student may receive a combination of the institutionally-funded scholarship and the dependent waiver up to a maximum of $2392 per semester. Institutionally-funded scholarships will be paid to the student and any additional eligibility will be paid by the dependent waiver, up to a maximum of $2392 per semester.

      Example for a full time student receiving institutionally-funded scholarship: Student receives $750 in an <u>institutionally-funded</u> scholarship per semester for the 2014-15 academic year. As the dependent of an eligible employee, that student will receive the $750 scholarship + $1642 waiver=$2392 for each semester.

9. How does the waiver work for graduate students?

   a. Graduate students receive the same employee dependent tuition waiver as undergraduate students. This amount is equal to one half (50%) of the resident <u>undergraduate</u> tuition and fee rate per semester. For Fall 2014 & Spring 2015, graduate students taking 9 or more credits, the waiver is worth $1696.

   b. The graduate fee is <u>not</u> included in the waiver.

c. Non-resident graduate students with appointments as Teaching Assistants or Research Assistants typically receive a University waiver for their non-resident fee as part of their appointment. They will continue to receive this out-of-state (OST) tuition waiver even if they choose to accept an Employee Dependent Tuition Waiver for part of their remaining tuition and fee bill.

10. Is the Employee Dependent Tuition Waiver taxable?

a. The Employee Dependent Tuition Waiver is considered tax exempt to the employee for undergraduate courses (100 thru 400 levels). However, it is considered taxable to the employee for graduate courses (500 level & higher). Employees will be taxed for graduate courses for their Dependents' Tuition Waiver through their UI payroll check. Please contact your personal tax advisor for advice on how this benefit will affect your federal and state income tax return.

b. With respect to the student, receiving benefits under the Employee Dependent Tuition Waiver Program is an annual reportable event to the IRS. Each student will receive a 1098T IRS form at the end of the calendar year to use in preparing their state and federal income taxes. Please contact your personal tax advisor for advice on how this benefit will affect yours or your student's federal and state income tax return.

11. Whom do I contact with questions?

a. For questions related to employee eligibility, contact the University of Idaho Benefits center at (208)885-3697 or visit their office in the Human Resources building.
b. For questions related to application of financial aid, contact the University of Idaho Financial Aid Office at (208) 885-6312 or visit their office in the SUB.
c. For questions related to application of the benefit to the student's account, contact the University of Idaho Student Accounts Office at (208)885-7447 or visit their office in the SUB.

12. Does the benefit apply to dependents of retirees?

The language of FSH 3780 applies the benefit to a specified group of employees ("board-appointed University employee on regular appointment who works at least half-time"), which does not include retirees. This is the specific language that was approved by the State Board of Education and Board of Regents after it was passed by the Faculty Senate and the General Faculty. Under the policies of the State Board of Education and Board of Regents, University fees/tuition and waivers of fees/tuition are the specific province of the Board. (See SBOE/Regents Policy V.R and Policy V.T available at http://www.boardofed.idaho.gov/policies/policy_jump.asp) Thus Board approval is required for any fee change or waiver, and the University must operate within the bounds of the approval.