EMPLOYEE DEPENDENT TUITION FEE REDUCTION APPLICATION

Under the Employee Dependent Education Tuition & Fee Reduction Program (FSH 3780), enrollment in the University for reduced fees (50% reduction of in-state tuition and fees) is extended to the dependents (as defined by the Federal Income tax code, Sect. 152) of board-appointed UI employees on regular appointment who work at least half-time, including those on official leave. The Employee Dependent Tuition & Fee Reduction Program is a qualified tuition reduction plan under Sect. 117 of the Internal Revenue Code. Under this program, fees reduced for enrollment in undergraduate courses are exempt from federal, state and social security taxes. Reduced fees for graduate level courses (500 and above) are subject to tax; tax is payable by the employee. Provisions of federal or state law may, however, change at any time. Please consult your personal tax advisor for implications to your individual situation.

LIMITATIONS:

- Student must be degree-seeking.
- Fee reduction only applies to in-state tuition.
- Fee reduction only applies to Fall and Spring semesters.
- Fee reduction can only be used by each student for a maximum of eight semesters.
- Only one dependent per household at a time may use the fee reduction benefit.
- Student must meet dependent eligibility requirements set forth in current IRS Federal Income Tax Code (Title 26 – Section 152). Please see the following link for IRS code dependent definitions on this matter (http://www.law.cornell.edu/uscode/text/26/152)
- Student must re-apply each term. FORMS ARE DUE AT STUDENT ACCOUNTS BY SEPTEMBER 19, 2016 FOR FALL SEMESTER AND FEBRUARY 8, 2017 FOR SPRING SEMESTER.

INSTRUCTIONS

Section 1: To be completed by the employee. The employee must sign, certifying that the dependent student meets the eligibility requirement in IRS section 152 and that if asked the employee will provide evidence of such.

Section 2: To be completed by the dependent student as acknowledgement that they understand/agree with all of the statements listed in Section 2.

Section 3: To be completed by Student Financial Aid Services. If the student has questions about the application of scholarships and the fee reduction, the Student Financial Aid office can assist them. Deliver the form to Student Financial Aid Services in the Bruce Pitman Center Rm. 101 (a drop box is located on the wall outside the office for after-hours delivery), emailed to finaid@uidaho.edu, or faxed to 208-885-5592. Forms delivered to the Financial Aid Office will be reviewed and processed based on check box in section 2.

Section 4: After ensuring that all required sections have been filled out and signed, please submit the Employee Tuition Fee Reduction Application in Student Accounts at Room 125 at the Bruce Pitman Center. Fee reductions will be posted within two business days of receipt at Student Accounts.

FEE REDUCTION APPLICATIONS ARE DUE AT STUDENT ACCOUNTS BY SEPTEMBER 19, 2016 FOR FALL SEMESTER AND FEBRUARY 8, 2017 FOR SPRING SEMESTER. Employee Dependent Tuition Fee Reduction Applications for these semesters will not be accepted after these dates.
EMPLOYEE DEPENDENT TUITION/FEE REDUCTION APPLICATION

SECTION 1: TO BE REVIEWED AND SIGNED BY EMPLOYEE:
TERMINATION: If an employee's appointment is terminated during a semester for which the employee's dependent is registered for academic work under this policy, the academic work must be terminated unless the applicable tuition is paid, except in the case where employment is terminated due to death or permanent disability.

By applying for this waiver, I, __________________, print employee name ____________________________, a board-appointed employee of the University, verify that my dependent and I meet the requirements outlined above. The dependent student, ______________________________, print student name ____________________________, meets the eligibility requirements in IRS section 152. If asked by the university, I will provide certain evidence (e.g., federal tax return) to support verification of eligibility. I acknowledge that fraudulent certification of dependent eligibility by an employee may be grounds for discharge, and I would be required to repay all costs associated with this benefit. (Please initial acknowledgement ________)

Date______________________________ Employee ID V ________________________________

Employee Signature ________________________________________________________________

Department Employed by __________________________ Title/Position ____________________________

SECTION 2: TO BE REVIEWED AND SIGNED BY DEPENDENT STUDENT:
I understand that institutional scholarship funds in combination with the dependent tuition fee reduction cannot exceed a maximum of $2,581.00 per semester.

By applying for this tuition fee reduction:
• I acknowledge that I am responsible for all fees if the tuition fee reduction should be cancelled (i.e., if the employee separates from the university.)
• I can use this tuition fee reduction for a maximum of eight semesters, and only for Fall or Spring terms.
• I have read and understand the rules & limitations on all pages of this form.
• I understand all institutionally funded scholarships plus a dependent tuition fee reduction may be combined up to a maximum of $2,581.00 per semester. If my institutional scholarships exceed $2,581.00 I will not receive any amount of dependent tuition fee reduction.

FORMS ARE DUE AT STUDENT ACCOUNTS BY SEPTEMBER 19, 2016 FOR FALL SEMESTER AND FEBRUARY 8, 2017 FOR SPRING SEMESTER.

Date______________________________ Dependent Name ________________________________

Relationship to Employee __________________________

Dependent Signature ________________________________ Student ID Number __________________

Please check one of the below options:
□ Upon Financial Aid completing Section 3, I will pick up the Dependent form and deliver it to Student Accounts.
□ Upon Financial Aid completing Section 3, I authorize Financial Aid to deliver completed form to Student Accounts.
EMPLOYEE DEPENDENT TUITION REDUCTION—APPLICATION

SECTION 3. TO BE COMPLETED BY STUDENT FINANCIAL AID OFFICE
The maximum employee dependent tuition fee reduction amount for a full-time student is $1,808 per semester for the 2016-17 academic year. That amount may be adjusted if the dependent is receiving an institutionally-funded scholarship. A student may receive an institutionally-funded scholarship plus a dependent tuition fee reduction up to a maximum of $2,581 per semester.

Example for student receiving institutionally-funded scholarship: Student receives $1,000 in an institutionally-funded scholarship per semester for the 2016-17 academic year. As the dependent of an eligible employee, that student will receive the $1,000 scholarship + $1,581 tuition fee reduction = $2,581.00 for each semester.

☐ No institutionally-funded scholarship received.
☐ Institutionally-funded scholarship received.

$1,808 Maximum eligibility for dependent tuition fee reduction for academic full time enrollment.

$2,581 Maximum combined amount of institutionally-funded scholarship and dependent tuition fee reduction

$2,581.00

- ______ Institutionally-funded scholarship

= ______ Total

If total exceeds $1,808, then the tuition fee reduction = $1,808
If total is less than $1,808, but greater than -0-, then the fee reduction = total
If total is equal to or less than -0-, then tuition fee reduction = -0-

Financial Aid Signature ____________________________ Date __________

Internal Use Only

Employee Dependent Tuition Fee Reduction applies to: Fall 2016__________ Spring 2017__________.
Institutionally-funded scholarship amount:
Acad. Achieve. Level P/S$518 ________
Acad. Achieve. Level T/S$502 ______ Freshman Access/S$503 ______ Transfer Access S$505 ________ Other ________

SECTION 4. TO BE COMPLETED BY STUDENT ACCOUNTS:
Semesters tuition/ 201210 201220 201310 201320 201410 201420
Fee reduction used: 201510 201520 201610 201620 201710 201720
201810 201820 201910 201920 202010 202020
Matriculated? Y N
Total number of semesters used __________
Total credits at time reduction posted: ________ Amount reduced: ________
Form received ________ Initials ________ Comments: ________
Fin Aid Calculation Checked ________
Fee Reduction Posted ________
Detail Code posted to Student ________
Account is posted to ________
Parent (Employee) Account ________

EMPLOYMENT VERIFIED
Signature ____________________________ Date __________
Employed Since __________ month/year