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.

**SUMMARY OF LIMITATIONS (Full Policy found in FSH 3780)**

- Student must be degree-seeking.
- Fee reduction only applies to In-State Tuition.
- Fee reduction only applies to Fall & Spring semesters; does not apply to Summer Session or Winter Intersession.
- 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](http://www.law.cornell.edu/uscode/text/26/152)
- Student must re-apply each term. FORMS ARE DUE AT THE STUDENT ACCOUNTS OFFICE BY: SEPTEMBER 2, 2022 FOR FALL SEMESTER AND JANUARY 25, 2023 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 the all of the statements listed in Section 2.

**Section 3:** 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 2, 2022 FOR FALL SEMESTER AND JANUARY 25, 2023 FOR SPRING SEMESTER.** Employee Dependent Tuition Fee Reduction Applications for these semesters will not be accepted after these dates.

Return to: Student Accounts/Cashiers, 875 Perimeter Dr  MS 4250, Moscow, ID 83844-4250
Bruce Pitman Center  Room 125
Fax: 208-885-9209  or  Email address for scanned documents: acctrec@uidaho.edu

STUDENT PORTION OF FEES NOT PAID BY DEADLINES WILL BE SUBJECT TO LATE FEES.
EMPLOYEE DEPENDENT TUTION/FEE REDUCTION APPLICATION

SECTION 1: TO BE REVIEWED AND SIGNED BY EMPLOYEE:
By applying for this waiver, I, __________________, a board-appointed employee of the University, verify that the contents of this form are accurate and that I meet all the requirements outlined on this form.

The student, __________________, meets all of the eligibility requirements in IRS section 152, either as a qualifying child or a qualifying relative, as listed below: Please indicate which section the student qualifies (student can only qualify as one or the other):

(EMPLOYEE -Please place Initials by each true statement)

Qualified Child Section:
___ Qualified Child is the employee’s unmarried child/stepchild (whether blood or adoption) or foster child
___ Qualified Child will not have attained age 24 before the end of the tax year or is permanently and totally disabled as defined by section 22(e)(3) of the Code (http://www.law.cornell.edu/uscode/text/26/22);
___ Qualified Child has lived/will live with the employee for more than one-half of the year (with exception of allowable temporary absences);
___ Qualified Child cannot provide more than half of his/her financial support for the year;
___ Qualified Child cannot be classified as another taxpayer’s “qualifying child” (as defined in Code Section 152 c);
___ Qualified Child must be a U.S. citizen,

If the student doesn’t meet all of the criteria above for a qualified child, please review the eligibility requirements in IRS section 152 for a qualifying relative.

Qualified Relative Section:
___ Qualified Relative is the employee’s unmarried child/stepchild, sibling/stepsibling, parent/stepparent, niece/nephew, aunt/uncle, son-, daughter-, father-, mother-, brother-, or sister-in-law
___ Qualified Relative has lived with the employee for the taxable year
___ Qualified Relative cannot provide more than half of his/her financial support for the year

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.

(EMPLOYEE -Please Initial your acknowledgement________)

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. If terminating before 12/16/2022 for Fall or 05/12/2023 for Spring semester, the Dependent would owe for the cost of the Dependent waiver or the Dependent would have to withdraw for that semester.

(EMPLOYEE -Please Initial your acknowledgement________)

Date_______ Employee ID V_________________ Employee Signature____________________________

Employee Signature ______________________________

Department Employed by________________________ Title/Position____________________________
By applying for this tuition fee reduction: (STUDENT- Please Initial by each statement)

___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.

Date________________ Vandal number (V#)____________________

Dependent Name________________________ Relationship to Employee____________

Dependent Signature____________________

FORMS ARE DUE AT STUDENT ACCOUNTS BY:
SEPTMBER 2, 2022 FOR FALL SEMESTER AND JANUARY 25, 2023 FOR SPRING SEMESTER.

SECTION 3: TO BE COMPLETED BY STUDENT ACCOUNTS:

| Semesters Tuition/ Fee reduction used: | 201210 | 201220 | 201310 | 201320 | 201410 | 201420 | 201510 | 201520 | 201610 | 201620 | 201710 | 201720 | 201810 | 201820 | 201910 | 201920 | 202010 | 202020 | 202110 | 202120 | 202210 | 202220 | 202310 | 202320 | 202410 | 202420 | 202510 | 202520 | 202610 | 202620 |
|----------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Total number of semesters used _________| Date   | Initials |
| Date received                         | _______ | ______   |
| Employment Verified                   | _______ | ______   |
| Degree Seeking ? Y N                  | _______ | ______   |
| Meets Age Requirement if Qualified Child | _______ | ______   |
| Posted Detail code to Student Account | _______ | ______   |
| Posted Detail code to Employee Account | _______ | ______   |
| Total Credits at reduction posted:    | _______ | ______   |
| Amount reduced:                       | __________ |       

Comments:________________________________________________________________________