

EMPLOYEE DEPENDENT TUITION FEE REDUCTION APPLICATION

University of Idaho

2018-2019 Academic Year

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 & 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>)
- Student must re-apply each term. **FORMS ARE DUE AT THE STUDENT ACCOUNTS OFFICE BY: SEPTEMBER 17, 2018 FOR FALL SEMESTER AND FEBRUARY 6, 2019 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 17, 2018 FOR FALL SEMESTER AND FEBRUARY 6, 2019 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 the dependent tuition fee reduction cannot exceed a maximum of \$2,889.00 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.

FORMS ARE DUE AT STUDENT ACCOUNTS BY:

SEPTEMBER 17, 2018 FOR FALL SEMESTER AND FEBRUARY 6, 2019 FOR SPRING SEMESTER.

Date _____ Dependent Name _____

Relationship to Employee _____

Dependent Signature _____ Student ID or Vandal number (V#) _____

Student Name _____
Last First

Student ID or Vandal number (V#) _____



Printed Name (Last, First)

SECTION 3: 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
	202110	202120	202210	202220	202310	202320
	202410	202420	202510	202520	202610	202620

Matriculated? Y N Total number of semesters used _____

Total credits at time reduction posted: _____ Amount reduced : _____

Comments: _____

	<u>Date</u>	<u>Initials</u>
Form received	_____	_____
Fee Reduction Posted	_____	_____
Detail Code that posted to Student Account		
Is also posted to Parent (Employee) Account	_____	_____

Student ID/Vandal Number



EMPLOYMENT VERIFIED

Signature _____ Date _____ Employed Since _____
month/year

Term/Year