

Connecticut State University System

Tuition, State University and/or Extension Course Waiver for Unclassified Employees

*Current federal tax regulations state that the monetary value of the tuition and fees waived for graduate level studies may be considered a taxable benefit. The amount of tuition and fees waived for graduate level studies for spouses and dependents of employees/emeriti is a taxable benefit to the employee/emeritus. You should discuss your specific taxable compensation issues directly with the IRS, the Department of Revenue Services, or your tax professional.

Part A (Applicant)

Name of Student: _____ Employee Name: _____
Student ID #: _____ Employee Title: _____
of Credits: _____ University ID #: _____

Campus to be attended: C E S W Address _____

Student is: Full-Time Graduate* Part-Time Undergraduate
(See above and back)
Campus of Employment: C E S W System Office
Campus Address/Phone _____

Has student attained Bachelor's degree? Yes No
Semester requested 200____
 Fall Intersession
 Spring Summer A/I B/II C/III D/IV
 Spring Break

Unit Membership: AAUP SUOAF-AFSCME Emeritus
 Management/Confidential Unclassified
Semester of employment being credited: Fall Winter Spring Summer
Relation of Student to Employee: Self Spouse Child
Age of Child _____ D.O.B. _____
(Eligible child is an unmarried dependent under the age of 25)
AAUP Part-time number of load credits against which this waiver is sought _____**
(The total benefit shall not exceed the member's current equivalent workload credit and shall only be used during the semester of employment or the semester immediately following.)

I certify that the above statements are true and that I am eligible for this benefit in accordance with provisions of the AAUP/BOT or AFSCME/BOT contracts or applicable personnel policy. If a part-time AAUP member, my signature below also indicates my acceptance and understanding that the University will bill me for any tuition and fee charges not covered by the waiver.

Employee Signature _____ Date _____

Part B (Human Resources Office)

- Employee is eligible for benefit **_____/12 (Fraction to be waived if employee is part-time AAUP - # of load credits / 12)
 Application is rejected and returned to employee. Reason: _____
 Application is approved on a space available basis

Chief Human Resources Officer or Designee _____ Date _____

Part C (Continuing Education/Cashier – Campus of Attendance)

To be completed only for dependents/spouses who are:
1. matriculated in graduate program of study, OR
2. not matriculated, but possess an undergraduate degree and taking course(s)

Total Tuition and Fees Waived (Full-time) \$ _____
Total Course Fees Waived (Part-time) \$ _____

Continuing Education Officer/Cashier or Designee _____ Date _____

After completion of Part C, Continuing Education/Cashier is to return a copy of the entire form to the Vice President for Finance and Administration or Chief Financial Officer of the campus of EMPLOYMENT.

Dear Employee:

Because the amount of tuition and fees waived for spouses and dependents of employees/emeriti as an employee benefit (Management/Confidential, AAUP, SUOAF, and Emeriti) for **graduate level studies** is a taxable benefit to the employee, current Federal regulations require that we must report said benefit on your W-2 Form and we must deduct from your pay the amount of FICA due on the benefit.

“Graduate level study” is defined as follows:

If a student is matriculated in a **graduate** program of study, any course taken (whether graduate or undergraduate) by the student is considered graduate level study.

If a student is matriculated in an **undergraduate** program of study, any course taken (whether graduate or undergraduate) by the student is considered undergraduate level study, and is **not** a taxable benefit.

If a student is **not** matriculated, but possesses an undergraduate degree, any course taken by the student is considered graduate level study.

If your spouse and/or dependent(s) exercise this benefit, we will adjust your payroll records to reflect the amount of the taxable benefit. The amount of the benefit will appear on your Statement of Earnings and Deductions (pay stub) as “Fringe Benefit”, and, if applicable, your net pay will be reduced by the amount of FICA due on the benefit. NOTE: If your spouse and/or dependent(s) are part-time and withdraw from a course, or are full-time and withdraw from the university, you will still incur a taxable benefit on the non-refundable amount of the tuition and fees.

Federal or State taxes will **not** be withheld on the amount of this benefit through payroll. The benefit will appear as a separate earning on your W-2 form. You will be responsible for paying taxes on the benefit amount when filing Federal and State income taxes.

If your spouse and/or dependent(s) choose to exercise this benefit, you may wish to reexamine your tax withholding. If you wish to increase the amount of tax withheld, or if you have general questions regarding this benefit, please contact your Human Resources department. If you have questions regarding your tax liability, you should seek the advice of your accountant or professional tax preparer.