Connecticut State Colleges & Universities

Tuition Waiver (Full- and Part-time)

Taxable Income Notice: Undergraduate tuition benefits for the employee, spouse, and eligible dependents are tax- exempt. Graduate-level tuition benefits are tax-exempt for the employee up to the IRS maximum for the calendar year. Graduate-level tuition benefits for the spouse and eligible dependents are taxable to the employee. For more information, refer to the Graduate-Level Educational Assistance Tax Reporting Requirements at Graduate-Level Educational Assistance Tax Reporting Requirements.

Part A (Applicant)

Name of Student:_____
Student ID #_____

Campus to be attended:

Choose an item

Student is: ☐ Full-Time ☐ Graduate* (See above and back)
☐ Part-Time ☐ Undergraduate

*WCSU - See MFA in Writing Course Guidelines

Number of credit hours:_____

Has student attained Bachelor's degree? ☐ Yes ☐ No

Semester requested 20_____
☐ Fall ☐ Intersession
☐ Spring ☐ Summer ☐ A/I ☐ B/II ☐ C/III ☐ D/IV
☐ Spring Break

Relation of Student to Employee
☐ Self ☐ Spouse ☐ Child

Age of Child _____D.O.B. _____
(Eligible child is a natural, adopted or step-child who is unmarried and under the age of 25 for SUOAF, AAUP, and Management/ Confidential employees. For Congress, AFT, and unclassified AFSCME, eligible child must be an IRS-qualified dependent)

Employee Name:
Employee Title: _____
State ID #: _____
Work Address: _____
Work Phone: _____
_____

Location of Employment:

Choose an item

Unit Membership:

Choose an item

Emeritus; Bargaining Unit _____ and AAUP Part-Time number of load credits against which this waiver sought _____ .

Semester of employment being credited
☐ Fall ☐ Winter ☐ Spring ☐ Summer Year 20_____

(**The total benefit shall not exceed the member's current equivalent workload credit and shall only be used during the semester of employment of the semester immediately following.

Employee Agreement: I certify that the above statements are true and that I understand that an approved Tuition Waiver Form represents payment to the Connecticute State University school of attendance and should be submitted by the student to the Bursar/Cashier/Student Accounts Office by the billing due date in order to avoid holds, late fees, and/or dropping of registrations. **Late submissions of Tuition Waiver Forms will not be accepted after the last day of classes and the student will be responsible for the full cost of tuition and fees.**

Employee Signature_____ Date_____

Part B (Human Resources Office of Employees' Primary Agency)

☐ 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

Community College Approved Cash Value = Choose an
(Not to exceed $2609/semester for full-time employees AND $692/ semester for part-time employees for Academic Year 2025/2026)

_____ _____
CCC Human Resource Director / CSU Chief Human Resources Officer or Designee Date

Part C (Bursar / Student Accounts Office / Cashier's Office)

This is to certify that the Bursar, Student Account Office, or Cashier's Office has processed this Tuition Waiver Form in accordance with established guidelines.

Bursar/Student Accounts/Cashier's Signature_____ Date_____

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 and state taxes will **not** be withheld on the amount of this benefit through payroll. The benefit will appear on 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.

Please refer to the Graduate-Level Educational Assistance Tax Reporting Requirements for CSCU employees who have tuition and fees waived as an employee benefit for graduate level studies.

Western Connecticut State University
Employee Tuition Waiver Notice
For MFA in Writing Program

The University, in consultation with the CSCU System Office, has reviewed the use of tuition waivers in the MFA in Writing program. Tuition waivers are applicable in cases where the student has been admitted to a program and there is "space available" in particular courses. It has been determined that individual mentorship courses (the majority of courses in the MFA in Writing program) do not meet the criteria for "space available" because each student is assigned a paid individualized mentor/instructor.

Online workshops do meet the tuition waiver criteria of “space available” because instruction is provided in a group setting. The online workshops consist of the following courses:

- WRT 543 Online Multi-Genre Workshop I
- WRT 569 Internship or Teaching Practicum
- WRT 579 Online Multi-Genre Workshop II
- WRT 582 Online Multi-Genre Workshop III
- WRT 583 Online Multi-Genre Workshop IV

Effective with the Winter Intersession - 2012, the University will no longer accept "space available" tuition waivers for the one-on-one mentorship courses. They will continue to be accepted for the online workshops listed above. This policy applies to employee waivers, including waivers for eligible dependents.