



Connecticut State Colleges & University System

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 <http://www.ct.edu/hr/employee#benefits>.

Part A (Applicant)

Name of Student: _____
Student ID # _____

Campus to be attended: C E S W

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

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.)

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

Location of Employment:
 C E S W System Office ACC CCC
 GWCC HCC MCC MXCC NVCC NWCC
 NCC QVCC TRCC TXCC

Unit Membership:
 AAUP SUOAF-AFSCME Emeritus; Bargaining
 Management/Confidential Unit _____
 Community College **Full Time** (4Cs/AFT/AFSCME)
 Community College **Part Time** (4Cs/AFT/AFSCME)
 AAUP Part-time number of load credits against which this waiver is 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 Connecticut 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: _____ **Community College Approved Cash Value = \$ _____**
 Application is approved on a space available basis (Not to exceed \$2192/semester for full-time employees AND \$583/semester for part-time employees)

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.