NON-WORK RELATED TUITION WAIVER APPLICATION

GRADUATE AND PROFESSIONAL PROGRAMS

Instructions for completing application:

1. Applicants to a graduate or professional program are to indicate the specific department/School that houses their desired program (e.g., Education, MFA, Business, etc).

3. Make sure to complete the total number of units being taken, the term and year, and sign the application.

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Employee Name _____________________________ Date____________________

Department _________________________________________

Person for whom application is made ________________________________

ID#_________________ Relationship to Employee _____________________

Dependent for Tax Purposes?  ● Yes  ● No

If son/daughter/nephew/niece, give birth date __________________________

Number of units to be taken _________ Term/Year _____________(eg Spring/2013)

Academic Program: __________________ (eg Graduate Education, etc)

Please Note: Students enrolled in the Doctorate Program are NOT eligible for any tuition waiver (see other side).

Accepted?  ● Yes  ● No  Preregistered?  ● Yes  ● No

Signature of Employee _____________________________________________

Should you have any questions, please contact the Human Resources Office at (925) 631-4212.

Human Resources Approval _______________ Waiver % ____________

Business Office Approval _______________ Amount ________________

Graduate Tuition Waiver Form
Rev. 4/13
Conditions and Taxability of Tuition Waiver:
Tuition Waiver Benefit

After one year of employment, full-time employees and their eligible dependents are eligible to take advantage of attendance at most Saint Mary’s College courses, with reduced or fully-waived tuition, subject to certain limitations summarized in this section, and described more fully in the Tuition Waiver Policy available in Human Resources and on the HR website.

Requirements and Limitations

A partial list of tuition waiver requirements and limitations applicable to employee, spouse and children of employees includes:

1. Employees must have completed one (1) year of full time employment with the College to be eligible for tuition waiver for themselves, spouses or eligible (dependent) children. Eligible children must begin their program prior to attaining age 21.
2. An applicant for tuition waiver must meet the normal application and admissions requirements of the College and of the academic program for which application is being made.
3. Courses not eligible for tuition waiver include inter-institutional or contract programs (for example weekend courses offered by the Center for Leadership), courses in doctoral programs, course work at other institutions.
4. Tuition waiver for any one student, including employees and their dependents, and near relatives of Christian Brothers, may be received for a maximum of four (4) academic years and may be applied only to courses undertaken in a single degree or certificate program.
5. Application for a waiver shall be made to Human Resources at the time of application for admission to the College is made. Renewal applications shall be made to Human Resources on or before the deadline set by Human Resources for such applications, and prior to each term for which a tuition waiver is requested.
6. This plan may be revoked or modified by the Board of Trustees of the College, effective for current or future participants and commencing with the academic year immediately following the date of such revocation or modification.
7. The tuition waiver is for tuition only and will not waive course fees (for lab materials, travel, in progress course fees, etc.), mandatory fees or any room and board fees.

Taxability of Graduate Tuition Waiver Benefit

**Employees taking courses:** Tuition waivers received by employees who are taking courses in a graduate program are deemed taxable under IRS Section #117. There is a $5,250 exemption applicable for employees to reduce this taxable amount. Any employee receiving more than $5,250 in tuition waivers during any CALENDAR year, will receive a notice from the payroll department stating the taxable amount. Any taxable amount will be included in the employee’s wages during July and December, following notice being given to the employee in June and November. This added benefit will cause additional income taxes as well as FICA, Medicare and SDI to come out of the paycheck containing the taxable benefit.

**Remember that the $5,250 is an annual exemption and therefore, if you pass the threshold at the July reporting period, all subsequent tuition waivers will be taxable.**

**Spouses or Children taking courses:** Tuition waivers received by non-employees who are taking courses in a graduate program are deemed fully taxable under IRS Section #117. There is no exemption applicable for spouses and children. The taxable benefit is considered to be received by the employee and therefore will be added to their taxable wages during July and December, following notice being given to the employee in June and November. This added benefit will cause additional income taxes as well as FICA, Medicare and SDI to come out of the paycheck containing the taxable benefit. Please consult your tax advisor.

I have read and understand the conditions and taxability of the tuition waiver benefit:

_________________________________________  ____________________
Employee Signature                        Date