

STETSON UNIVERSITY

Request for Tuition Benefits

This form must be completed and submitted to the Office of Human Resources 30 days prior to the start of the semester for which the benefit is to be applied. Forms received after that time will be denied for that semester.

I. APPLICANT INFORMATION

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Employee Name:	Email:		
Employee ID: 800 _____	Date of Full-Time Employment: ____/____/____		
Employee Status: <input type="checkbox"/> Faculty <input type="checkbox"/> Staff	Location: <input type="checkbox"/> Gulfport <input type="checkbox"/> DeLand <input type="checkbox"/> Celebration		
Student Name:	Email:		Student ID: 800 _____
Relationship to Employee:	() Self () Spouse () Domestic Partner () Dependent Child <u>under 24*</u> () Dependent Child <u>24 or over*</u> Date of Birth: _____ Date of Birth: _____ <i>*Note: Pursuant to IRS regulations, children age 24 and above at the end of the current calendar year may qualify as a dependent if they are permanently and totally disabled or they meet the tests to be a qualifying relative.</i>		
REQUIRED COURSE CREDIT INFORMATION:			
SEMESTER: <input type="checkbox"/> Spring 20____ <input type="checkbox"/> Summer1 20____ <input type="checkbox"/> Summer2 20____ <input type="checkbox"/> Summer3 20____ <input type="checkbox"/> Fall 20____			
Number of Undergrad Level Courses: _____ Number Credit Hours: _____		Number of Grad Level Courses: _____ Number Credit Hours: _____	
Please note: <ul style="list-style-type: none"> Undergraduate students are required to complete the FAFSA (Free Application for Federal Student Aid) for each academic year of enrollment. The application can be found at www.fafsa.gov. A separate Request for Tuition Benefits form must be filed 30 days prior to the start of each semester. An employee's student account must be paid in full at the end of each semester in order to enroll in future semesters. 			
EMPLOYEE SIGNATURE: _____			DATE: ____/____/20____

APPROVALS: In instances where class times conflict with normal working hours, a signed approval of the V.P, Dean, Division Head or Department Chair is required prior to the use of release time or altering a work schedule (University Personnel Policy, Section 4.5.12).

Release Time Approval:	_____ DATE: ____/____/20____ Division Head, Department Chair, Vice President or Dean's Signature
Tuition Waiver Approval:	_____ DATE: ____/____/20____ Human Resources

II. ACKNOWLEDGEMENT OF DEPENDENCY REQUIREMENTS & VERIFICATION

Per IRS regulations, you cannot claim a person as a dependent unless that person is your qualifying child or qualifying relative. Please refer to **IRS Publication 501: Table 5. Overview of the Rules for Claiming an Exemption for a Dependent** (<https://www.irs.gov/pub/irs-pdf/p501.pdf>) for more information about claiming dependents and the Tests to be a Qualifying Child and Qualifying Relative. It is important to remember that while the IRS dependency definition is more expansive, **Stetson includes only yourself, spouse/domestic partner, children and step-children under the tuition benefits policy.**

Certification: I hereby certify the individual for whom I am requesting Tuition Benefits is my legal spouse; domestic partner; child under 24 years of age; or a dependent child 24 years of age or older, who meets the definition of dependency as defined by the Internal Revenue Service Code of the United States. I understand I am responsible for notification of any change in the qualifying status of a dependent.

_____	_____	_____
Employee Signature for Dependent Certification	Printed Name	Date

III. ACKNOWLEDGEMENT OF EMPLOYEE TUITION FEES

<p><u>Fees Not Waived: DeLand Campus:</u></p> <ul style="list-style-type: none"> Student Life Fee Student Health Insurance (Required) Orientation/Focus Fee (Attendance mandatory) 	<p><u>Fees Not Waived: Gulfport Campus:</u></p> <ul style="list-style-type: none"> Law Student Activity Fee (Fall or Spring) SBA Fee (Summer/Spring/Fall) Student Health Insurance (Required) 	
<p>Special Notes:</p> <ul style="list-style-type: none"> Please contact the respective campus for the current Undergraduate/Graduate tuition rates each semester. Certain Programs are excluded from this benefit. Please refer to the document "Tuition Benefits Programs" to determine if the program in which you intent to enroll is covered by this benefit. Any tuition benefit for which the student is eligible (for instance, benefits provided by another employer) must be disclosed below and will be applied before the Stetson University Tuition Waiver. Students must apply for the Florida Resident Access Grant (FRAG). FRAG funds may be used to offset certain fees. The form may be found on-line at https://secure.stetson.edu/forms/administration/financial-planning/frag-application/. 		
<p>Other Tuition Benefits:</p> <p>This student _____ is _____ is not eligible for tuition-related benefits outside of the Stetson University Tuition Benefits Policy.</p> <p>Please describe and attach documentation:</p> 		
<p><u>Signature:</u></p> 		

Acknowledgement of Employee Tuition Fees	Printed Name	Date

IV. NOTIFICATION OF TUITION BENEFITS TAX LIABILITY

ATTENTION POST-BACCALAUREATE, CERTIFICATE AND GRADUATE STUDENTS

Please be aware that some tuition benefits are considered taxable income. You are responsible for determining and initiating any personal Income Tax withholding adjustments necessary to accommodate for this taxable benefit. The University will remit the appropriate employment taxes (Social Security and Medicare) relevant to such benefit; however, you will be responsible for repaying the University your share of these employment taxes.

The Stetson University Controller's Office may be contacted regarding questions about the tax liability of tuition benefits received for post-baccalaureate, certificate or graduate level courses. The Controller's Office is located in the Administrative Services Building and may be reached at (386) 822-7061.

The following table summarizes the thresholds at which the tuition waiver benefit becomes a **taxable fringe benefit to the employee/qualified non-employee**. The total dollar value applied to the benefit is equal to the prevailing cost per credit hour at the time the class is attended, times the number of credit hours taken.

This limitation is an Annual Amount (January – December)

Student attending classes	Under-graduate	Graduate < \$5,250	Graduate >\$5,250
Employee	Non-taxable	Non-taxable	Taxable
Spouse of employee	Non-taxable	Taxable	Taxable
Dependent child of employee*	Non-taxable	Taxable	Taxable
Dependent domestic partner	Taxable	Taxable	Taxable
Qualified non-employee	Taxable	Taxable	Taxable

*Federal tax law guidelines for the definition of "qualified dependent child" under IRS rules must be met.

Calculation and Payment of Taxes:

The taxable benefit will be calculated during each semester and is based on the number of taxable credit hours taken. **The total benefit for the semester will be added to the employee's compensation for the payroll period of the completed semester, as an additional non-cash payroll item. Since this is supplementary compensation to the employee, it is subject to annualized Federal tax withholding, Social Security (6.5%) and Medicare (1.45%) taxes.**

Notice: Dropped classes must be approved by the Registrar and written notice must be received by the Tax Compliance Officer no later than the Drop/Add date for Financial Penalty, as published in the Yearly Bulletin.

Stetson University highly recommends that additional questions concerning the taxability of tuition benefits be directed to a consulting tax advisor.

Certification:

I certify that I have read the above information concerning the tax implications of receiving tuition benefits from Stetson University, and Acknowledge my responsibility for complying with all Federal tax withholding requirements as they relate to both age eligibility and receipt of these benefits.

Signature of Employee/ Qualified Non-Employee:	DATE:
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