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*  
- [ ] Part-Time  
- [ ] Undergraduate  

(See above and back)

Number of credit hours: ________

Has student attained Bachelor's degree?  
- [ ] Yes  
- [ ] No

Semester requested 20_____

- [ ] Fall  
- [ ] Intercession  
- [ ] 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.)

### 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 = $________**  
(Not to exceed $238/semester for full-time employees AND $599/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.