

Tuition/Fee Waiver Form Instructions

1. The employee completes all required information on the tuition waiver form in boxes 1 & 2
2. The employee prints the completed form and signs in box 2.
3. The employee's Department Head MUST sign in box 3.
4. All Graduate level courses must have each course number and title listed.
5. The employee submits the completed form to Human Resources for authorization. Incomplete forms will not be authorized. Human Resources will research eligibility and authorize waivers generally within 48 hours.
6. The employee is responsible to retrieve authorized tuition form from Human Resources and deliver to appropriate office –Human Resources will not assume responsibility for forwarding tuition waivers to other departments or agencies for processing.

Please visit our website for up to date policies, guidelines, and collective bargaining language relating to tuition waivers. <https://www.umassp.edu/employee-center/tuition-waiver-remission>. This section contains policies and contract language for the University of Massachusetts President's Office only. Other campuses should be contacted directly for their tuition policies, taxation and specific requirements.

Taxation of Waivers:

Federal law requires that certain employer-provided educational expenses be included in your gross income. Under the Internal Revenue Code, employer-paid tuition (through tuition waivers or educational assistance reimbursements) for courses for which you receive academic credit may be considered taxable income if you receive more than \$5,250 in assistance in a calendar year. If the course(s) maintain or improve skills needed in your present work, the educational assistance amount will not be considered taxable, even if you exceed \$5,250. However, if any of the course(s) taken in the calendar year are part of an advanced-degree program (graduate credit) that will qualify you for a new trade or profession (even if you do not plan on entering that trade or profession), the University must include the value of the course(s) that exceeds \$5,250 as part of your wages and withhold appropriate taxes from your wages.

This tax-free provision does not apply to spouses or dependents taking graduate courses. Therefore, the value of the tuition remission provided to spouses and/or dependent children of employees for graduate level course work under the Tuition policy will be added to employees' taxable wages.

Please note: If the tuition waiver applies to courses other than UMass and is deemed taxable, the student must provide a receipt of the waived benefit to the Office of Human Resources within two weeks after registration.

Spouse/Dependent Fee Waiver (Benefited Employees):

Effective Fall 2015 semester, eligible full and part-time undergraduate spouses and dependents (under the age of 26) of active benefited employees (full or part-time) shall be eligible to have a maximum of fifty percent (50%) of curriculum/operating fees waived. Full time employee eligibility begins the semester following the completion of two years of full-time equivalent benefited service at any of the UMass Campuses or UMass Systems Office. Part-time benefited employees are eligible for the fee waiver in the semester following the completion of four years of part-time equivalent benefited service at any of the UMass Campuses or UMass System Office. Part-time shall be defined as a regular schedule of half-time the normal number of hours for that position. Individuals must be eligible for benefits under the terms of a collective bargaining agreement or personnel policies.