



## TUITION WAIVER/TUITION REMISSION /FEE WAIVER

<b>BOX 1 - Employee</b>	<b>Employee Information – Please Print</b>		Employee Id. <input type="text"/>	Record <input type="text"/>
	Employee Name: <input type="text"/>			
	Title: <input type="text"/>	Collective Bargaining Unit (Union): <input type="text"/>		
	Campus: <input type="text" value="WORCESTER"/>	Department: <input type="text"/>		

<b>BOX 2 - Employee</b>	<b>Student and Program Information:</b>			
	Student Name: <input type="text"/>	Student's ID#: <input type="text"/>		
	<input type="checkbox"/> Employee	<input type="checkbox"/> Spouse	<input type="checkbox"/> Domestic Partner	<input type="checkbox"/> Dependent (under the age 26) Date of birth: <input type="text"/>
	Community College, State College or University Campus where class(es) will be taken: <input type="text"/>			
	Semester (check one): <input type="checkbox"/> Fall <input type="checkbox"/> Summer <input type="checkbox"/> Spring <input type="checkbox"/> Winter Year <input type="text"/>			
	Level of Coursework (check one box): <input type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate <input type="checkbox"/> Continuing Education <input type="checkbox"/> Evening/Online			
Program of Study: <input type="text"/>				
If the waiver is for a dependent, I agree that he or she meets the IRS standards of dependency and that I claimed him/her as a federal tax dependent last calendar year (or could have but was prohibited due to a Domestic Relations Order).				
<b>Employee Signature</b>		<b>Date</b>	<b>Daytime Telephone Number</b>	

<b>BOX 3 - Employee's Dept.</b>	<b>To be completed and signed by the Employee's Department Head.</b>			
	Is coursework/program job-related? <input type="checkbox"/> Yes <input type="checkbox"/> No (If so, employee should also submit for Tuition Assistance)			
<b>Department Head Signature</b>		<b>Date</b>		

<b>BOX 4 - Human Resources</b>	<b>To be completed by the University's Human Resources Office:</b>			
	<input type="checkbox"/> Full-time Employee	<input type="checkbox"/> Part-time Employee <input type="text"/> %	Date of Benefitted Hire: <input type="text"/>	
	The individual named above is an employee of the University of Massachusetts and is eligible and approved to receive:			
	<input type="checkbox"/> Tuition Waiver/ Tuition Remission <input type="checkbox"/> 50% Partial Cur/Op Fee Waiver (only for spouses/dependents taking courses at UMass Campus)			
Is this tuition benefit taxable? <input type="checkbox"/> Yes <input type="checkbox"/> No Tuition Cost \$ <input type="text"/>				
<b>Chief Human Resources Officer or Designee</b>		<b>Date</b>		

**NOTE:** THIS CERTIFICATE IS VALID FOR 120 DAYS AFTER THE DATE OF SIGNATURE BY THE HUMAN RESOURCES REPRESENTATIVE. A NEW CERTIFICATE MUST BE COMPLETED FOR EACH SEMESTER OF STUDY. THIS CERTIFICATE IS NOT TRANSFERABLE. CERTAIN TUITION WAIVER/REMISSION BENEFITS ARE TREATED AS TAXABLE INCOME UNDER FEDERAL LAW.

## **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.

For more information on the tuition policy, please contact Benefits at [benefits.umms@umassmed.edu](mailto:benefits.umms@umassmed.edu) or call (508) 856-5260, Option 1.

### **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.