



TUITION WAIVER APPLICATION FOR DEPENDENTS

Name: _____ Hire Date: _____

Email Address: _____ Banner ID: _____

Dependent Name and Relationship: _____ Dependent Banner ID: _____

Dependent is an IRS tax dependent? (Check which one applies) _____ YES _____ NO

Please let us know how you would like the waiver to be applied. If you do not fill-out the chart, the standard allocation of 5 hours/Fall (\$1,114.25) and 5 hours/Spring (\$1,114.25) will be applied.

Semester	Standard Waiver	Adjusted Amount
Fall	\$1,114.25	
Spring	\$1,114.25	
Summer	\$0.00	

Guidelines:

- The Tuition Waiver Program is a benefit to each full-time employee and is effective after completion of six months of continuous permanent employment starting with the semester which begins after the six month waiting period is met. Six months of continuous permanent employment must occur prior to the tuition due date.
- **A tuition waiver application must be submitted each academic year and must be completed seven (7) days prior to the tuition due date for consideration. Late applications may be denied.**
- For Academic Year 2019/2020, the Employee Tuition Waiver benefit is equivalent to 10 undergraduate credit hours of general tuition. That amount is \$2,228.50 for the year.
- The waiver applies to general tuition only and does not include differential tuitions or fees.
- Application forms must be submitted through tuitionwaiverbenefit@uco.edu; paper applications are not accepted.
- The tuition benefit received by a University employee, his/her spouse, and/or child/children may be taxable to the employee. See chart below:

EDUCATIONAL BENEFIT TAXATION			
Course/Type	Employee	Spouse	Child(ren)
Undergraduate	Non-taxable	Non-taxable	Non-taxable ²
Graduate < \$5,250 in year	Non-taxable	Taxable ³	Taxable ³
Graduate > \$5,250 in year	Taxable ¹	Taxable ³	Taxable ³
¹ In instances in which the educational benefit exceeds the IRC § 127 limit of \$5,250, the employee may qualify for the working condition fringe benefit as outlined by IRC §§ 132 and 162.			
² A child that is NOT an IRS tax dependent is subject to taxation.			
³ An exception may apply in limited cases, if the student is a graduate teaching or researching assistant as outlines by IRC § 117(d)(5).			

The tuition waiver benefit is not a guarantee—it is based on availability of budget allocations and may be cancelled or modified at any time. To learn more about the Tuition Waiver policy and guidelines, visit the [Policies and Procedures](#) in the HR Website.

Signature of Employee

Date