

Application for Tuition Waiver

Southern Illinois University Carbondale

Important Information about Tuition Waivers:

Employee Records enters tuition waivers in the Bursar's Student Information System (Banner) as they are received. However, Banner requires two additional processing steps before the waiver credit is actually applied to your Bursar account.

- First, any waivers entered during the week are transferred to the Bursar system during the weekend process. This is only done once per week.
- Second, **waiver credits are not scheduled to post to your account until approximately 10 days before each semester begins**. It is only at this time that your accounts will reflect the waiver credit.

Your Bursar bill will not reflect the tuition waiver credit until after these processes are complete (even if you have submitted your waiver application and it has been entered in Banner).

Taxability: According to IRC Sec 117, employees can receive a tax-free tuition waiver for all undergraduate courses. Graduate assistants, who are researching/teaching at the University more than half the total percentage appointment, can receive a tax-free tuition waiver for all graduate courses. According to IRC Sec 127, employees and graduate assistants not meeting the above requirement can receive a tax-free tuition waiver valued up to \$5,250 for all graduate courses. The value of educational benefits exceeding the \$5250 is subject to employment taxes and must be reported as taxable wages on Form W-2. SIUC must withhold applicable income, social security, and Medicare taxes on any taxable employee tuition waivers, as required by the IRS. Federal and state income taxes will be withheld in accordance with the employee's current Form W-4 on file with the Payroll Office. For more information regarding the IRS tax rules for tuition waivers and other fringe benefits, please visit <https://www.irs.gov/pub/irs-pdf/p15b.pdf>.

Application for Tuition Waiver Southern Illinois University Carbondale

Semester _____ Year _____ AIS No. _____

Name _____
Last
First
Middle
Dawg Tag No.

Employment Class/Rank/Title _____

Department _____

Campus Phone _____

Civil Service Faculty/AP Illinois Resident Yes No
 Are you registered for the semester listed above Yes No

NOTE: Employees with appointments at 50% time or more who waive their tuition will not be eligible to use the Student Health Service nor eligible for student status at the Student Recreation Center. Employees with appointments of less than 50 percent time must pay the Student Health fee and will be eligible for that service.

NOTE TO GRADUATE STUDENTS: The Graduate School limits full-time university employees to eight credit hours per semester (six credit hours during the summer semester). Overloads must be approved by the Graduate School

STATEMENT OF DRAFT COMPLIANCE

I certify that I am:

Not required to be registered with the Selective Service because (**check (x) one** of the following)

- I am female
- I am in the Armed Services on active duty. (NOTE: Does not apply to members of the Reserves and National Guard who are not on active duty.)
- I have not reached my 18th birthday.
- I was born before 1960.
- I am a resident of the Federated States of Micronesia, or the Marshall Islands or a permanent resident of the Trust Territory of the Pacific Islands (Palau).
- I am an international student (applicable only to State of Illinois funded programs).

OR I am registered with Selective Service.

I declare under penalty of perjury under the United States of America that the foregoing statement is true and correct. I further declare that the application of this waiver serves as both official notification (unless denied) and my acceptance of this waiver. As a recipient of a tuition waiver award from Southern Illinois University, I understand that the University has the legal authority to release my name and address, the name of my former high school or college, the name of my award, and the award amount. This release is valid for the period of time the tuition waiver is in effect. The refusal to accept this agreement will result in a forfeit of the waiver. I also understand that the value of the tuition waiver for graduate course work over \$5,250 annually may be reported as taxable wages on Form W-2 and subject to tax withholding.

Employee Signature _____

Date _____

Civil service employees must have supervisory approval prior to registering for a class that meets during normal working hours. In the case of civil service employees, work time lost in attending classes may either be made up at a time mutually agreeable to the employee and supervisor or, with departmental approval, charged against the employee's accumulated vacation. Lunch hours, which are not considered basic work time, may be used as make-up time. In some instances, the Director of Human Resources may, to further the best interests of the university, require or authorize civil service employees to take courses during working hours. In such instances, the employees are not required to make up lost work time.

FOR EMPLOYEE RECORDS USE ONLY

Date Form Received: _____

Employment Verified By _____

Date: _____

F.T.E. _____ Code: _____ \$ _____

Function # _____ Code: _____ \$ _____

Draft: _____ Awarded By: _____ Date: _____

Return to HR Employee Records, 1255 Douglas Dr, Mailcode 6520, Carbondale, IL 62901 or Fax to 618-453-2038

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FACULTY, ADMINISTRATIVE/PROFESSIONAL STAFF AND CIVIL SERVICE EMPLOYEES

1. The university grants full waiver of tuition for undergraduate and graduate courses for the following: all SIUC employees on pay status, SIUC retirees, and employees on leave or layoff. Employees on extra-help civil service appointments are not eligible. (Employees on pay status must be employed during the term for which the waiver is applied.) Appointees with 0 percent appointments are ineligible to receive tuition waivers. The waiver is not applicable to professional programs, i.e., School of Law or the School of Medicine.
2. The waiver benefit does not limit the number of credit hours that may be taken each semester. However, the Graduate School has established a limit of 8 graduate hours per semester for full-time employees (a limit of 6 graduate hours for summer semesters). Those employees registering for hours that exceed these limits must seek approval from the Graduate School.
3. Employees will be responsible for any late registration fees.
4. For employees enrolling in Online Semester-based courses, please contact the Office of Distance Education and Off Campus Programs at 453-3430, regarding any course related charges that you may be required to pay and is not applicable to this waiver.
5. Employees with appointments of less than 50 percent time must pay the Student Medical Benefit fees and will be eligible for that service. However, a refund of this fee will be extended to the employees if proof of duplicate medical coverage is provided to the Administrative Director of the Student Health Programs or his/her designee. Similarly, a refund is authorized for those employees precluded from use of the Student Health Program by unusual or extreme geographic conditions (4 Policies B.12).
6. Employees should initiate registration with their appropriate collegiate unit. Registrants who are eligible for a tuition remission are advised to register as early as possible.
7. Employees shall be eligible for a waiver provided they are employed at any time during the semester. Employee Records will verify the employee's appointment and enter the waiver into the computer system.

ADVANCE REGISTRATION

Staff members may obtain an "Application for Tuition Waiver" form from Employee Records in Human Resources, via the Human Resources' homepage at <http://hr.siu.edu/forms/index.php> or at Graduate Registration on the third floor of the Student Services Building or via E-Forms webpage at <http://eforms.siu.edu/>. The form must be completed and sent to Employee Records, 1255 Douglas Drive, Miles Hall, Mailcode 6520 for verification of employment and processing. Registrations processed during the advance registration period will be subject to cancellation only if the staff member is billed for amounts other than tuition on the July, December or May statement of account. Normally, registrations processed in this time frame will not be cancelled. If you advance register and subsequently decide not to attend, you must withdraw for the term or you will receive a failing grade!

REGISTRATION AFTER ADVANCE REGISTRATION HAS ENDED

Past due amounts must be prepaid at the Bursar before registration will be processed. Staff members must complete an "Application for Tuition Waiver" form and send it to Employee Records for processing.

**** Please note --**The application deadline for tuition waivers for each academic year is August 31. (Example: The deadline for Fall 2017, and Spring 2018 and Summer 2018 waivers would be August 31, 2018.)