



UNIVERSITY OF UTAH APPLICATION FOR REDUCED TUITION

*Tuition must be paid in full (including any credits that may be applied) by the tuition due date or classes will be dropped.
Completed applications must be received by Human Resources no later than the **first day of the semester or term** in order to allow timely processing. Incomplete applications may delay processing and result in classes being dropped.*

STUDENT

Name _____ Student ID No. (Mandatory) _____

Email Address _____ Daytime Phone # _____

Employee ID No. (If Applicable) _____ Department (If Applicable) _____

ELIGIBLE EMPLOYEE IS: <input type="checkbox"/> Faculty <input type="checkbox"/> Emeritus <input type="checkbox"/> Staff <input type="checkbox"/> Volunteer Faculty (Unpaid) <input type="checkbox"/> Retiree	MARK IF STUDENT IS: <input type="checkbox"/> Spouse <input type="checkbox"/> Unmarried Dependent Child ¹ _____ <i>Date of Birth of Dependent Child</i>
THIS APPLICATION IS FOR: (You must submit a separate application for each semester) <input type="checkbox"/> Undergraduate Courses (Includes Lifelong Learning/AOCE) Semester: <input type="checkbox"/> Spring Year: <input type="checkbox"/> 2022 <input type="checkbox"/> Graduate Courses <input type="checkbox"/> Summer <input type="checkbox"/> 2023 <input type="checkbox"/> Combination of Undergraduate and Graduate Courses <input type="checkbox"/> Fall <input type="checkbox"/> 2024	

If you are taking Graduate Courses:	<input type="checkbox"/> Yes <input type="checkbox"/> No Is the student engaged in teaching or research activities for the University? <input type="checkbox"/> Yes <input type="checkbox"/> No Do any classes involve any sports, games or hobbies? <input type="checkbox"/> Yes <input type="checkbox"/> No If the class involves sports, games or hobbies, is the class related to the student's current University job or required for the student's degree?
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I hereby apply for a reduction of tuition and fees. I certify I am eligible for this benefit as set forth in University Policy 5-305 and Rule 5-305A and as indicated on this application. In the event I am found to be ineligible for this benefit, I agree to pay the University the full amount of tuition and fees applicable to classes taken. I understand that some graduate-level classes may be taxable and that such taxes will be charged to the eligible employee applying for this benefit.

Signature of Student

Date

EMPLOYEE (Complete This Section If Student Is Not the Eligible University Employee)

Name _____ Employee ID No. _____

Email Address _____ Department _____ Daytime Phone # _____

I hereby certify the above information is true and the student is my spouse/unmarried dependent child under age 26, and is entitled to the tuition benefits of the University. If eligibility cannot be determined through normal University procedures, I also understand I may be requested to provide proof of eligibility. In the event the applicant is found to be ineligible for this benefit, I agree to pay the University the full amount of tuition and fees applicable to his/her registration for the semester indicated above. I understand that if I knowingly file a request for an individual who does not qualify as an eligible dependent or otherwise containing any misrepresentation or any false, incomplete, or misleading information I may be subject to adverse employment action up to and including termination of employment.

Signature of Employee (If Employee is not Student)

Date

Benefit Dept Use Only	Date Entered:	Entered By:	QC By:	QC Date:
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UHRM Solutions Center: 250 E 200 S Suite 125, Salt Lake City, Utah 84111
Phone: (801) 581-7447 / Fax: (801) 585-7375 / Email: AskHR@utah.edu / Online: <https://hr.apps.utah.edu/ubenefits>

¹ Children must be unmarried and under age 26. Children are not eligible for tuition reduction on non-credit Continuing Education courses

REDUCED TUITION BENEFITS – UNIVERSITY POLICY 5-305

Applicants must meet eligibility rules before the first day of the semester and must continue to be eligible on the first day of the semester.

Current Employee: Faculty and staff are eligible for tuition reduction after six months of full-time (.75 FTE or greater) employment.

- ◆ One-half of the applicable resident or non-resident rate for undergraduate, graduate, and Continuing Education courses.
- ◆ All undergraduate tuition reduction benefits and first \$5,250 of graduate tuition reduction benefits are a tax-free benefit.

Spouse of Employee: Spouses of current employees are eligible for tuition reduction after the employee has completed one consecutive year of full-time employment.

- ◆ One-half of the applicable resident or non-resident rate for undergraduate, graduate, and Continuing Education courses.
- ◆ All undergraduate and Continuing Education tuition reduction benefits are a tax-free benefit. (All graduate tuition benefits are taxable to the employee.)

Child of Employee: Unmarried, dependent children under the age of 26 of current employees are eligible for tuition reduction after the employee has completed three consecutive years of full-time employment with the University.

- ◆ One-half of the applicable resident or non-resident rate for undergraduate and graduate courses (does not apply to Continuing Education courses).
- ◆ All undergraduate tuition reduction benefits are a tax-free benefit. (All graduate tuition benefits are taxable to the employee.)

Volunteer Faculty: Volunteer faculty members who receive no pay from the University and their spouses are eligible for tuition reduction. The reduction does not apply to differential tuition. Benefits may be taxable (see above).

Emeritus and Spouse: Emeritus faculty and staff members and their spouses are exempt from payment of tuition and student fees. Exemption does not apply to course special fees. Benefits may be taxable (see above).

Retired Employee: Retired faculty and staff, their spouses and unmarried, dependent children under the age of 26 are eligible for tuition reduction after the employee has completed five or more years of continuous service immediately prior to retirement as defined in Policy 5-112. All rules above apply.

Surviving Spouse/Children of Deceased Employee: The spouse and unmarried, dependent children under the age of 26 of deceased employees are eligible for tuition reduction if the employee completed six months of continuous service immediately prior to his/her death. Rules for spouse and children above apply.

ADDITIONAL RULES:

1. Eligibility requirements must be met before the official first day of the regular semester in which classes are to be taken.
2. Reduction applies to student fees, but does not apply to special fees, books, or correspondence study courses.
3. There is no limit on the number of credit hours per semester.
4. If an employee is also a spouse or unmarried dependent child of an employee, tuition benefits are available in either capacity, subject to the limitations specified in University Policy 5-305 and Rule 5-305A.

TAXABILITY OF TUITION BENEFITS: The Internal Revenue Code (IRC) provides three sets of rules that may be used to determine whether a tuition benefit is taxable. If any of the three provisions applies, the tuition will be a tax-free benefit.

- IRC Section 117(d) (Qualified Tuition Reduction Programs). Tuition benefits provided to employees, their spouses and dependents for undergraduate courses may be excluded from taxable income. There is no dollar limit on the amount that may be excluded. However, Section 117(d) only applies to undergraduate courses – graduate level courses are taxable (unless the student is “engaged in teaching or research activities” for the University).
- IRC Section 127 (Educational Assistance Programs). The University of Utah Employee Educational Assistance Program qualifies as an Educational Assistance Program. Section 127 applies to employees only. The maximum amount that may be excluded from taxes under Section 127 in any year is \$5,250. The Section 127 exclusion applies generally to graduate-level tuition benefits except for classes involving sports, games, or hobbies which are neither job-related nor required for a degree.
- IRC Regulation Section 1.132-1(f) “Fringe Benefit” rules. The IRS fringe benefit rules provide that tuition can be a tax-free benefit if the education “maintains or improves job skills”. Under these rules, the exclusion does not apply if the course is required to meet the minimum educational requirements of the employee’s job or if it qualifies the employee for a new occupation. The fringe benefit rules do not apply to tuition benefits provided to a spouse or child of an employee.

The University complies with federal and state tax regulations governing any applicable taxability, tax reporting and/or withholding of taxes on the University's reduced tuition and educational assistance programs. **The value of any taxable tuition benefits will be added to the employee's taxable income and be subject to all employment tax withholdings near the end of the semester.**