



# APPLICATION FOR TUITION WAIVER BENEFIT

## For SCUPA Covered Employees

**NOTE: SECTION I and II must be completed and III for graduate level courses. Please use one form per course.**

### SECTION I – TO BE COMPLETED BY EMPLOYEE (Please complete all questions in this section)

EMPLOYEE NAME:		STUDENT ID:	
EMPLOYING UNIVERSITY: <b>KUTZTOWN UNIVERSITY</b>	ATTENDING UNIVERSITY:		SEMESTER AND YEAR:
COURSE NUMBER:	COURSE SECTION:	COURSE TITLE:	
DAYS AND TIMES:		COURSE LEVEL:	CREDITS:
CITIZENSHIP (PLEASE CHECK ONE): <input type="checkbox"/> U.S. Citizen <input type="checkbox"/> U.S. Resident <input type="checkbox"/> Non-resident Alien			

I UNDERSTAND THAT I MUST MAKE UP ANY MISSED TIME FROM MY REGULAR WORK SCHEDULE AND I AM PROVIDING A PLAN FOR MAKING UP TIME TO ATTEND CLASS(ES). I ALSO UNDERSTAND THAT THIS INFORMATION IS REQUIRED TO COMPLY WITH CONTRACTUAL REQUIREMENTS.

I plan to make up the work time for attending classes by: (Please include travel time to and from class.)

Have you applied for tuition waiver at any other PASSHE schools as a SCUPA member previously?  Yes  No  
If yes, what was the total number of credits you received through tuition waiver? \_\_\_\_\_ credits

INDEPENDENT STUDY / INDIVIDUALIZED INSTRUCTION (IS/II) COURSES ARE NOT COVERED BY TUITION WAIVER. IT IS THE EMPLOYEE RESPONSIBILITY TO IMMEDIATELY REPORT ANY IS/II COURSES ADDED AFTER TUITION WAIVER FORM HAS BEEN SUBMITTED TO HUMAN RESOURCES FOR THAT SEMESTER. The course(s) I am requesting for permission to take at Kutztown University is/are under the tuition waiver provisions of my bargaining unit contract. I understand that this request is for tuition only, and that I am responsible for all aspects of the registration process. A **maximum of 6 credits** per semester (Fall, Spring & Summer I or II) may be taken.

\_\_\_\_\_  
Employee Signature Date

### SECTION II – DEPARTMENT HEAD / SUPERVISORY APPROVAL

The class(es) will not interfere with the employee's primary duties and is approved.

\_\_\_\_\_  
Supervisor Signature Name: Date

\_\_\_\_\_  
Director Signature Name: Date

### SECTION III – GRADUATE COURSES TAXATION

If graduate level courses are being taken under this educational assistance program by employees of the university, the value of the educational assistance may or may not be taxable to the employee, depending on the nature of the courses taken. **Graduate level courses are non-taxable if they are job-related according to IRS definition up to the annual maximum as defined by the IRS.** Failure to complete this section in full will result in the classes being treated as non-job related and will be taxable. With respect to the listed graduate level courses taken by employees under this program, **the supervisor or department head must complete the following questions and approve Section III in order to be acceptable as job-related courses:**

Course Title: \_\_\_\_\_

Course Description: \_\_\_\_\_

Name:

Semester:

Course:

- 1. Are these courses required by the university, or by law or regulation, to keep the employee's current salary, status or job?  Yes  No
- 2. Do these courses maintain or improve skills required in the employee's present work?  Yes  No
- 3. Are these courses required in order to meet the minimum educational requirements to qualify the employee in his/her work or business?  Yes  No
- 4. Are these courses part of a program of study that will lead to qualifying the employee in a new trade or business?  Yes  No

Courses meet the IRS definition of job-related if the answer to either questions 1 or 2 is yes and the answers to questions 3 and 4 are both no. Below, provide any additional information about the employee's job, and how the course relates to his/her work. If the education provides the employee in the new profession, trade or business, it is taxable even if they do not intend to enter that trade or business.

I certify that this form is completed accurately, and the course is job-related.

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date

**SECTION IV – TO BE COMPLETED BY HUMAN RESOURCES**

- Graduate level section completed:  Yes  No
- Employee has permanent full-time status:  Yes  No
- Under 128 undergraduate credits or any combination of "U" and "G" credits up to 60 through waiver:  Yes  No
- Under maximum of 6 credits per semester:  Yes  No
- Class(es) taken during non-working hours:  Yes  No

HR Comments:

The employee's eligibility for the tuition waiver has been reviewed, and I hereby certify that the information submitted is true and accurate to the best of my knowledge.

\_\_\_\_\_  
Human Resources

\_\_\_\_\_  
Date

**SECTION V – TO BE COMPLETED BY THE BUSINESS OFFICE AT THE UNIVERSITY ATTENDED BY THE EMPLOYEE**

Number of Credits	Per Credit Charge	Total Waiver	Taxable Amount	Non-Taxable Amount	Award Code