

PURDUE UNIVERSITY EMPLOYEE

REQUEST FOR STAFF, CHILD, SPOUSE/DOMESTIC PARTNER, OR GRADUATE AIDE FEE REMISSION FOR ATTENDANCE AT INDIANA UNIVERSITY—PURDUE UNIVERSITY FORT WAYNE

Please Print Clearly

Student's Name Student ID Number Employee Name (if different) Employee Dept Employee Status: Faculty Staff Graduate Aide Academic Year (Fall - Spring - Summer I - Summer II): 20 - Dept Acct Number -

Fee remission is for staff member: Graduate or Undergraduate I am taking no more than 7 credit hours per semester/4 credit hours per summer. (Exception to this policy must be approved prior to submission; use request form on reverse side). Per credit hour remit varies due to admit status and enrollment in distance learning courses.

Fee remission is for child/stepchild \*: My child/stepchild is under 26 years of age (unless continuously enrolled since before age 26). My child/stepchild is an undergraduate who does not already have a baccalaureate or professional degree. This is my first baccalaureate degree at IPFW or another Purdue Campus. My child/stepchild is my dependent, based upon the definitions provided, (under the Staff Child Remit provisions). I meet all requirements for receiving the fee remit, however, my child is no longer a dependent and I am aware of the tax implications this entails as noted on the last page of this form (Taxable Remission Information). Per credit hour remit varies due to admit status and enrollment in distance learning courses.

Fee remission is for spouse/domestic partner \*: My spouse/domestic partner is taking no more than 7 credit hours per semester/4 credit hours per summer. I have been regularly employed half-time or greater for at least two years. Graduate or Undergraduate Per credit hour remit varies due to admit status and enrollment in distance learning courses.

Fee remission is for graduate aide, graduate assistant or graduate administrative professional

REQUESTED: RECOMMENDED: Employee Date Employee's Dept Head or Supervisor Date

\* Part-time Lecturers, Adjunct Instructors, Affiliate Staff, Graduate Staff and Visiting Scholars are not eligible for the child or staff spouse fee remission.

Employee must submit a new request at the beginning of each academic year (fall semester) or if changing employing department during the year. By signing this form the employee is certifying the relationship between the applicant and employee. If a staff appointment terminates within six weeks after the start of a semester or prior to July 1 during the summer period, and course work is continued, full fees will be assessed for the semester or summer period. The staff member is to contact the Bursar's Office in the event of a change in family status or termination.

Human Resources Use Only:

Employee is a regular, benefited employee; retiree; on permanent disability; graduate aide, graduate assistant or graduate administrative professional; adjunct instructor or affiliate staff; of the department listed above. If the fee remission request is for a spouse/domestic partner, employee has been continuously employed half time or greater for at least two years.

VERIFIED: Human Resources Date

# General Information Please refer to Executive Memorandum No. C-7

## General Provisions

- Remissions for children or partners of domestic partner relationships apply to same-sex domestic partner relationships only. An Affidavit of Domestic Partnership must be on file with Staff Benefits.
- Remissions will not cover workshop fees, special fees, laboratory fees, industrial practice fees, or differential fees approved for a course or program of study.
- If a staff member's appointment terminates within six weeks after the start of the semester or prior to July 1 during the summer period and course work is continued, full student fees must be paid for the semester or summer period.
- If a staff member is an official retiree of the University the completed application (Form 15) should be sent to Human Resources Services/Staff Benefits in Kettler Hall for verification prior to delivery to the Bursar's Office.

## Staff Remit

- Part-time Lecturers and Visiting Scholars are not eligible for the staff fee remission.
- Remission applies to undergraduate and graduate courses.
- Will remit fees up to 7 credit hours during fall/spring semester - 4 in summer. Regular fees will be assessed on each hour over the limit.

## Staff Child Remit

**Staff Child Dependents Are:** (1) Natural children, stepchildren, legally adopted children, or eligible foster children who have not reached their 25th birthday prior to the term for which they will next enroll, who are unmarried and are dependents of the employee as determined for federal income tax purposes with respect to the qualified tuition reduction income exclusion or by a qualified child support order. Stepchildren and legally adopted children must have had this status for at least one full year at the time of enrollment to be eligible for this benefit. (2) Such children who have not received or completed requirements for a baccalaureate (or equal) degree from a four year degree granting institution; and (3) such children who are eligible for admission and retention under existing University policies.

- Parent, guardian or domestic partner must be employed in a regular half-time or more position.
- Graduate Staff, Adjunct Faculty, Affiliate Staff, Part-time Lecturers and Visiting Scholars are not eligible for the staff child fee remission.
- Student must be a full or part-time degree seeking undergraduate student.
- Student must not have earned a baccalaureate or professional degree from any other institution.
- Student must be seeking a degree offered by the West Lafayette, Calumet, Fort Wayne, or North Central Campuses.
- Student must be under 26 years of age to initially obtain the remission.
- Students who are enrolled and turn 26 years of age will be eligible for the fee remission as long as they are continuously registered.
- The remission will be entered for one academic year only, including summer. A new application must be completed each year beginning with the fall semester.

## Staff Spouse/Domestic Partner Remit

- Employee must be employed on a continuous basis for at least two years before the spouse or domestic partner is eligible for the remission.
- Graduate Staff, Adjunct Faculty, Affiliate Staff, Part-time Lecturers and Visiting Scholars are not eligible for the staff spouse fee remission.
- Staff spouses are eligible for remission of non-resident tuition if the employee is employed for less than two years.
- Remission applies to undergraduate and graduate courses.
- Will remit fees up to 7 credit hours during fall/spring semester - 4 in summer. Regular fees will be assessed on each hour over the limit.

**Note:** Please make sure to obtain both the employee's signature and the departmental signature on this application as the fee remission will not be entered without proper certification. Return the completed application form to the Bursar's Office in Kettler Hall.

## Taxable Remission Information:

Under current Federal laws all or some portion of tuition remission benefits may be subject to income or FICA taxes. It is the policy of Purdue University to comply with Federal and State laws requiring the reporting of such income and withholding of such taxes. The University's Human Resources Service Center will deduct the required tax withholdings from the employee's regular paycheck during the semester period. An appropriate information return may be issued to an official retiree or to the Qualifying Surviving Spouse/Dependent of a deceased employee.

<b>Applicant*</b>	<b>Enrollment</b>	<b>Tax Implications</b>
Regular Employee applying For <i>Staff</i> Remission	Undergraduate	Remission benefits are not taxable
	Graduate or Professional	Tax Benefits are taxable per IRS regulations after the first \$5,250
Graduate Teaching or Research Assistant applying for <i>Staff</i> Remission	Graduate or Professional	Remission benefits are not taxable
Dependent Child applying for <i>Staff Child</i> Remission	Undergraduate	Remission benefits are not taxable
Non-Dependent Child applying for <i>Staff Child</i> Remission	Undergraduate or Professional	All remission benefits are taxable
Spouse applying for <i>Staff Spouse</i> Remission or Qualifying Surviving Spouse Remission	Undergraduate	Remission benefits are not taxable
	Graduate or Professional	All remission benefits are taxable
Domestic Partner applying for <i>Staff Spouse</i> Remission	Undergraduate, Graduate, or Professional	All remission benefits are taxable
Surviving Child, Dependent of Staff/Official Retiree in Year of Death, or both Parents deceased and under Age 25	Undergraduate	Remission benefits are not taxable
Surviving Child, unless Dependent of Staff/Official Retiree in Year of Death, or both Parents deceased and under age 25	Undergraduate or Professional	All remission benefits are taxable

\*For purposes above, any reference to Staff shall include an individual whose University status is "official retiree".