



**Grand Valley State University Application
Academic Participation Form
(Please Complete 1 Form per Semester)**

STEP 1: <input type="checkbox"/> Review Academic Participation policies. Go to www.gvsu.edu/hro under <u>Policy and Procedures</u> . It is the responsibility of the student to be aware of and understand University regulations and policies as published. All courses taken are subject to tuition payment deadlines.	STEP 2: <input type="checkbox"/> Apply for Admission to Grand Valley State University. Please DO NOT complete this form until you have been admitted to the University.
STEP 3: <input type="checkbox"/> Register for classes through the Record's Office. Please DO NOT complete this form until you have registered for classes. If you drop/add a class you will need to inform your supervisor and re-submit a corrected Academic Participation form.	STEP 4: <input type="checkbox"/> **Human Resources is not responsible for staff/faculty registration or drop/add. Faculty/Staff members must acquire the necessary permits (if applicable) and register with the Records Office according to the published registration schedule. Faculty/Staff members who wish to withdraw from a class must contact the Records Office personally. **

****THIS FORM DOES NOT REGISTER YOU FOR CLASSES****

All students regardless if they are faculty/staff are responsible for paying any late fees.

****This form must be completely and legibly filled out with proper signatures or it will be returned to you. ****

Name: _____ **Employee Class** _____
Department: _____ **Campus Telephone:** _____
Campus Address: _____ **G Number#** _____

Term: Spring/Summer Fall Winter of _____ Academic Year

Course ID	Course Number	Day/hours class meets	Credits

To be completed by COT/MGS Staff Only:

Is this class during your regularly scheduled working hours? Yes No If yes, please elect the correct choice below:

Lunch hour class Fiscal Year Make up hours during the same workday. Vacation Leave Lost time

- Please review your contract for the specific terms of the academic participation benefit.

This form is not intended to replace COT or MGS Contracts. Contracts are available through the union steward or online at www.gvsu.edu/hro

Employee Certification

I hereby certify that I am an eligible employee and that satisfactory arrangements have been made with your supervisor/appointing officer to compensate for any time lost resulting from attending classes during normal working hours.

I hereby certify that I have reviewed the above information is complete and accurate; I am familiar with the eligibility and forfeiture requirements; I understand that failure to meet any of the requirements as specified by University policy and procedures pertaining to the Academic Participation process will result in forfeiture of this benefit.

Faculty or Staff Member Signature Date

Supervisor or Appointing Officer Certification

As supervisor/appointing officer I have reviewed the above information and find it to be accurate.

Supervisor/ Appointing Officer Signature Date

RETURN TO HUMAN RESOURCES (140 LAKE MICHIGAN HALL)

HR Banner Records F/S

Human Resources Authorization Date

Academic Participation/Tuition Reduction Program

Important Tax Information

Employee Income Tax Consequences

If you are a faculty or staff member of Grand Valley State University and you take undergraduate level courses via the Academic Participation Program, you are not subject to taxation on any benefits received (i.e., there is not a dollar limitation for tax purposes under Internal Revenue Code Section 117). However, if you receive tuition reimbursement (not tuition waiver) for undergraduate level courses, you will be subject to taxation on tuition in excess of \$5,250 in a calendar year. You will also be subject to taxation on graduate level tuition waiver and/or reimbursements received in excess of \$5,250 in a calendar year.

Special rules for spouse/dependent(s): Tuition waivers for undergraduate level courses taken by spouses or dependents are not subject to taxation. All graduate level tuition waiver benefits used by a spouse or dependent are subject to taxation.

All taxation will be in accordance with federal and state law.

Timing of Taxation

Taxable benefits described above will be added to your taxable income three times a year, following each semesters drop/add date. You will be notified each semester via email of the exact date and amount taxable.

Quick Reference Table

Person receiving benefits	Course Level	Benefit Type	Tax Consequences
Employee	Undergraduate	Academic Participation	Non-Taxable
Employee	Graduate	Academic Participation	Amount in Excess of \$5,250 is taxable
Employee	Graduate	Tuition Reimbursement	Amount in Excess of \$5,250 is taxable
Spouse or Dependent	Undergraduate	Tuition Reduction	Non-Taxable
Spouse or Dependent	Graduate	Tuition Reduction	Subject to taxation.

This summary is provided for the convenience of employees; employees should discuss any questions regarding personal income tax issues with their tax advisor or preparer.