

TUITION REDUCTION FORM FOR SPOUSE AND DEPENDENT

All Fields Are Required For Processing

Please complete 1 form per Academic Year starting Fall Semester

Name of Student: _____ G-Number: _____

Student Address: _____
Number/Street City State Zip

Telephone: _____ Student's Date of Birth: _____

Relationship to faculty/staff member (SELECT ONE) ☐ Spouse ☐ Dependent ☐ Household Member

Academic Year: _____ ☐ Spring/Summer ☐ Fall ☐ Winter

Is the student eligible for tuition assistance benefits from another employer/school? _____

If so, name of employer/school: _____

Please indicate %/dollar amount available from another employer/school: _____

Does the student applicant meet any one or more of the following criteria? **(Please check all that apply)**

- ☐ The IRS standard for dependent status. (Spouse, Child, Step-Child, Etc.)
- ☐ Under 24 years of age and have not declared themselves independent for Financial aid purposes.
- ☐ Age 24 or over but have an annual gross income of less than \$4,050 and receive more than half of their total support from the faculty/staff member.
- ☐ Household member definition (Is not a "Dependent/Spouse" of the faculty/staff member as defined by the IRS)

The signatures indicate that the undersigned have read and understand the information pertaining to this benefit and recognize that approval of the tuition waiver does not insure admission to the University. I also hereby certify that I have reviewed the above information is complete and accurate; I understand that failure to meet any of the requirements as specified by University policy and procedures pertaining to the Tuition Reduction process will result in forfeiture of this benefit.

Signature of Faculty/Staff Date

Signature of Student Date

Print Faculty/Staff Name

Faculty/Staff G NUMBER

Return to Human Resources: (Email) benefitsandwellness@gvsu.edu; (Mail) 1090 JHZ; (Fax) 616-331-3216

Human Resources Authorization Date

Human Resources Authorization Date

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)/household member: 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 undergraduate and graduate level tuition waiver benefits used for a household member(s) 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 Consequence
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
Household Member	Undergraduate/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.