

# TUITION REDUCTION FORM FOR SPOUSE AND DEPENDENT

## All Fields Are Required For Processing

### Please complete 1 form per 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](mailto: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.