



UtahState  
University

## Utah State University Application for Tuition Remission

Applicant Name: \_\_\_\_\_ A#: \_\_\_\_\_  
 Email: \_\_\_\_\_ Daytime Phone: \_\_\_\_\_  
 Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Applicant is:

☐ Retiree ☐ Spouse of retiree/deceased ☐ Unmarried dependent under 26 of retired/deceased employee

**This application is for:** (Note: You must submit a separate application each semester)

☐ Undergraduate courses ☐ Graduate courses **Semester:** \_\_\_\_\_ **Year:** \_\_\_\_\_

### ELIGIBLE RETIREE OR DECEASED EMPLOYEE

Name: \_\_\_\_\_ A# or Date of Birth: \_\_\_\_\_

Signature of Retiree: \_\_\_\_\_ Date: \_\_\_\_\_

### Campus retiree or deceased employee worked on:

|              |           |
|--------------|-----------|
| Brigham City | Blanding  |
| Kaysville    | Logan     |
| Moab         | Orem      |
| Price        | Salt Lake |
| Southwest    | Tooele    |
| Uintah Basin |           |

### STUDENT FEES

Retirees, spouses of retirees, and spouses of deceased employees approved for tuition remission may elect to waive some or all of their student body fees. **The fee waiver is not available for dependent children, special fees, books, or correspondence.** If the student fees are waived, the services associated with them are no longer available to the students. If the services associated with the fees are wanted, the individual service fees will be charged to the student's account and must be paid in full.

Student fees are calculated based on credit level and the current academic year tuition tables. These tables can be found on the Registrar's website at [usu.edu/registrar](http://usu.edu/registrar).

☐ I opt to waive ALL my student fees and understand I will not have access to USU student services during this semester.

I wish to maintain access to the following services this semester and will pay the applicable fees at the Registrar's Office.

☐ Activity ☐ Athletics ☐ Campus Rec w/ ARC ☐ Music & Theatre  
☐ Aggie Shuttle ☐ Building ☐ Campus Rec w/o ARC

### SIGNATURE

I hereby apply for remission of tuition and fees. I certify that I am eligible for this benefit as set forth in USU Policy 3114: Tuition Benefits and as indicated on this application. In the event I am found to be ineligible for this benefit, I agree to pay the University the full amount of the tuition and fees applicable to classes taken under provisions of USU Policy 3114. I understand that some graduate-level classes may be taxable.

☐ I have read the eligibility, rules, and tax laws associated with the tuition remission benefit (found on page 2 of this application) and I agree with the terms and conditions.

Signature of Applicant: \_\_\_\_\_

Date: \_\_\_\_\_

## ELIGIBILITY

**Retired Employee:** Retired employees, their spouses, and unmarried children under the age of 26 are eligible for 50% tuition remission.

**Surviving Spouse/Dependent of Deceased Employee:** The spouse and unmarried children under the age of 26 of deceased employees are eligible for 50% tuition remission if they were eligible when the employee passed away.

## RULES

1. Tuition must be paid in full (including any credits that may be applied) on or before the last day fees are due in the applicable semester. Completed applications for reduced tuition must be received no later than two days before the Add/Drop date of the semester in order to allow timely processing. Incomplete applications will delay processing.
2. Eligibility requirements must be met by the first day of classes in the applicable semester.
3. This benefit applies to all credits each semester.

## TAXATION

IRC Section 117(d) (Qualified Tuition Remission Programs). Tuition benefits provided to employees, spouses and dependents may be excluded from taxable income. There is no dollar limit on the amount that may be excluded. However, under Section 117(d), graduate level courses are not excludable (unless the student is working as a teaching or research assistant for the University).

NOTE: The Internal Revenue Code (IRC) provides rules that may be used to determine whether a tuition benefit is taxable. If either of the provisions apply, the tuition will be a tax-free benefit.

- IRC Section 127 (Educational Assistance Programs). The Utah State University Employee Educational Assistance Program qualifies as an Educational Assistance Program. Section 127 applies to employees only. The maximum amount that may be excluded under Section 127 in any year is \$5,250. The Section 127 exclusion applies generally to undergraduate and graduate tuition benefits except for classes involving sports, games, or hobbies which are neither job-related nor required for a degree.
- IRC Section 117(d) (Qualified Tuition Reduction Programs). Tuition benefits provided to employees, spouses and dependents may be excluded from taxable income. The Section 117(d) rules are less restrictive than those under Section 127 in that there is no dollar limit on the amount that may be excluded. However, under Section 117(d), graduate level courses are not excludable (unless the student is working as a teaching or research assistant for the University.)