

## Idaho State University EMPLOYEE EDUCATION FEE REDUCTION REQUEST

LATE FEES WILL BE ASSESSED FOR FEE REDUCTION PAYMENTS RECEIVED AFTER THE DEADLINE

Student's Bengal ID Number \_\_\_\_\_ Semester \_\_\_\_\_ Year \_\_\_\_\_

Student's Name \_\_\_\_\_ Employee  Spouse   
(Please Print)

Please circle which University the student plans to attend: ISU UofI BSU LCSC CSI EITC

Course Number	Course Title	No. of Credits	Class Days	Class Time

*Before signing this form, please read the fee reduction information printed on the reverse side.*

Employee's Name: \_\_\_\_\_ Employee's SSN \_\_\_\_\_  
(Please Print)

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_  
(Signature acknowledges all information is correct and I have read and understand the information detailed on the reverse side of this form.)

Department \_\_\_\_\_ Ext. \_\_\_\_\_

Supervisor's Name \_\_\_\_\_ Ext. \_\_\_\_\_  
(Please Print)

Supervisor's Signature \_\_\_\_\_ Date \_\_\_\_\_

**HR Office Use Only:** Approved  Disapproved  By \_\_\_\_\_ Date: \_\_\_\_\_

**Please return completed form and payment to the Cashiers Office, located on the 2<sup>nd</sup> floor of the Administration Building or mail to Cashiers Office, Campus Box 8219.**

## Education Fee Reduction Information

- A** - All half-time to full-time employees in regular, benefit-eligible positions or retirees from permanent positions at ISU and the spouse of an eligible employee, may register and pay reduced fees as designated by the State Board of Education and as explained in *Part 4, Section VI, paragraph I* of the Faculty/Staff Handbook.
- B** - This reduced fee policy applies to academic and vocational classes leading to a degree or certification and to classes providing continuing education credits, provided the class has enrolled enough fee-paying students for the course to continue and space is available.
- C** - To be eligible for reduced fees the employee must be employed at ISU by the first day of semester classes and remain employed until the end of the semester. If an employee and/or the spouse of the employee enrolls using a fee reduction and the employee subsequently resigns or terminates employment before the end of the first eight weeks of classes and chooses to remain in school, the employee and/or spouse must then pay the full amount of fees required for enrollment. Summer school is covered by the same regulation, with payment of full fees required if resignation or termination occurs prior to halfway through the session.
- D** - This educational privilege provides instructional and library privileges, but does not exempt the individual from paying special class fees, program fees, late registration fees, and other similar charges.
- E** - Audited courses have the same fees and limitations under this policy as classes taken for credit.
- F** - The following credit hour allowances and limitations apply under this policy:
1. **Employee attending**
    - a. The employee's job at ISU has first priority. In the event of conflicts between requests to take classes during scheduled working hours and the department's ability to provide services, the supervisor has the authority and responsibility to weigh the facts and approve, modify, or deny the request.
    - b. The eligible employee may register for a maximum of two courses each semester during regularly scheduled work hours and one course during each summer session. There is no specific limit on credit hours outside scheduled work hours. Time spent in class must be approved by the employee's supervisor and made up within the same 40-hour workweek or charged to annual leave. Exceptions exist for authorized, job-related courses.
    - c. Employees on leave without pay (except for medical leave) are not eligible for the fee reduction benefit.
    - d. Nine and ten-month employees or their spouses may take courses during the summer sessions, provided the employee has an employment contract for the previous semester and the following fall semester.
  2. **Spouse (not partner) attending**
    - a. The spouse of an eligible university employee or the spouse of an eligible employee whose death occurred while in the employ of, or on official leave from the university, may register for an unrestricted number of credits at the reduced fee rate. In the case of death of an employee, benefits are no longer effective upon remarriage of the spouse.
- G** - The current, non-refundable, reduced fee approved by the State Board of Education is \$20, plus \$5 per credit hour.
- H** - If you are receiving financial aid you must contact Financial Aid @282-2256 and inform them you are eligible for reduced fees.
- I** - Tax treatment for reduced fees:
1. Employee
    - a. The Educational Fee and Tuition Reduction Program is a qualified tuition reduction plan for undergraduate courses under Section 117 of the Internal Revenue Code. For graduate courses, the fee reduction qualifies as an Educational Assistance Program under Section 127. Under the graduate program, fees waived are exempt from federal, state and social security up to an annual maximum of \$5,250.
  2. Spouse
    - a. The value of fees waived for graduate courses are taxable income to the employee. See Internal Revenue Code section 117.

General questions concerning tax treatment may be directed to Financial Services at 282-4207. Specific questions should be addressed with a professional tax consultant. All **employees** taking graduate-level classes at reduce fee rates will be taxed on the difference between regular fees and reduced fees, if the difference exceeds \$5,250.00 in a calendar year. All **spouses** paying reduced fee for graduate-level classes will be taxed on the difference between regular fees and the reduced fee amount. This amount will be added to your gross salary as a taxable fringe benefit, and taxes will be deducted on the last four pay periods of each semester. Each employee will receive a notice advising them of the amount of the added benefit prior to the deduction from their check. If you have any questions, call Sheila at 282-2513.