

**SPOUSE/DEPENDENT 1/2 TUITION WAIVER  
REIMBURSEMENT AGREEMENT**

In accordance with Eastern Michigan University (EMU) policy and/or the collective bargaining agreements between EMU and its bargaining units, an employee whose spouse/dependent utilizes EMU's tuition waiver benefit must verify the dependency of the spouse/dependent. I hereby certify

that \_\_\_\_\_ is my spouse/dependent child.

**Spouse or Dependent Child's name**

I understand that if the Benefits Office is unable to verify dependency based upon medical and/or dental coverage, I will submit appropriate verification of spouse/dependent child status to EMU prior to April 30. (The tax year of the waiver usage.)

If I fail to submit appropriate verification of spouse/dependent child status prior to April 30 (tax year), I understand and agree that EMU will disapprove my application for tuition waiver and/or require reimbursement of all tuition waived pursuant to this agreement. I accept full responsibility and agree to reimburse EMU for any amount owed.

I further understand that EMU shall have the right to use all legal remedies to collect the value of the tuition waived through whatever means at its disposal including, but not limited to, the use of payroll deductions.

I have read this Agreement and agree to its terms.

\_\_\_\_\_  
(Print Employee's Name)

\_\_\_\_\_  
(Employee Signature)

\_\_\_\_\_  
(Office Phone Number)

\_\_\_\_\_  
(Home Phone Number)

# TUITION WAIVER APPLICATION PROCEDURES

1. Read and complete all sections of the application and sign. **Incomplete waivers will be returned unapproved for completion and must be resubmitted to the Benefits Office.**
  - \* For Employee Waiver only: If the class meeting time falls anytime during the normal work day, the *Working Hours Exception Agreement* must be signed by your supervisor and submitted with the application for tuition waiver.
2. Present the completed application to the Benefits Office for approval.
  - \* All waivers must be submitted for approval prior to the posted semester deadline.
  - \* Banner ID numbers are required along with the Student ID number. A waiver without these numbers will be returned to the employee. Processing will be delayed until the numbers are supplied.
  - \* Intent to declare a class or classes as Pass/Fail or Credit/Non-Credit must be noted on the application to avoid loss of the waiver.
  - \* For Spouse/Dependent Waiver only: The tuition waiver policy (50%) only applies to undergraduate credit hours. The employee must sign the attached “Tuition Waiver Reimbursement Agreement” which certifies IRS dependency.
3. **Taxation of Waivers: Internal Revenue Code (IRC) Section 127 allows an employer to provide up to \$5,250 per year on tax-free educational assistance to its employees for education at the undergraduate and graduate level. This provision has been made permanent by the passing of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). The IRC 127 also requires reporting and withholding of income and FICA taxes for the tuition waiver value for any undergraduate, graduate or doctoral level courses, whenever those amounts exceed \$5,250.00 annually per employee. Amounts exceeding \$5,250.00 in a year (Fall, Winter, Spring and Summer, in that order) considered taxable income. Federal, State and FICA taxes will be withheld.**
4. After the waiver has been approved:
  - \* A copy of the waiver will be returned after approval if an additional copy of the waiver has been submitted. Once approved, one copy will be returned. Retain this copy for your records. Should a problem arise with your student account, you will need to provide Student Business Services with your copy. **An unapproved copy of a tuition waiver is invalid.**
  - \* The waiver will not cover more than the number or level of hours originally approved. Any changes to the original tuition waiver must be reported to the Benefits Office either in writing or by e-mail. **Please do not submit another waiver.**
  - \* You will be able to view the balance of your student account on-line. If your tuition waiver was approved and submitted by the posted deadline, your student account will reflect the credit. If not, please contact Student Business Services to insure the proper credit to your student account.

## 5. Incomplete (I) and In-Progress (IP) Grades

- An Incomplete (I) grade has a tuition waiver extension of one (1) year from the end of the semester in which the grade was given.
- In Progress (IP) grades are used for courses that run longer than one semester and are assigned to each student in the course. An “IP” grade has a tuition waiver extension of one semester beyond the semester in which the course was offered.

If you arranged for an incomplete with your instructor, in accordance with university policy, but an IP grade was issued, please speak with your instructor to have your grade changed to accurately reflect the Incomplete (I). This will prevent you from losing the waiver after one additional semester. The policy governing incomplete (I) grades can be found in the University Catalog.

**The tuition waiver for the amount of an incomplete course will be removed after one year if a grade change is not shown in Banner or a copy of the grade change form is not submitted to the Benefits Office in the allotted time.**

**EASTERN MICHIGAN UNIVERSITY  
SPOUSE/DEPENDENT  
APPLICATION FOR ONE-HALF TUITION WAIVER**

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

Spouse/Dependent's Name \_\_\_\_\_ Banner ID #: E \_\_\_\_\_

Employee's Name \_\_\_\_\_ Banner ID #: E \_\_\_\_\_

Address \_\_\_\_\_  
(Number and Street) (City) (State) (Zip)

Employee's Department \_\_\_\_\_ Class/Pay Grade \_\_\_\_\_

Telephone Number \_\_\_\_\_ Relationship of applicant to employee: \_\_\_\_\_ Spouse \_\_\_\_\_ Dependent

APPLICATION FOR ONE-HALF TUITION WAIVER FOR 20 \_\_\_\_\_  Fall  Winter  Summer  
**(A new application is required for each term.)**

**A. General Information**

A program providing for a waiver of one-half the cost of undergraduate tuition fees at EMU is available to eligible spouses and dependent children of regular employees. This program applies to tuition only; registration and other incidental fees shall be paid by the student. It is the intention of the University to provide only a 50 percent tuition waiver to a dependent even if both parents are employed by the University.

An employee's spouse or dependent is eligible for a tuition waiver with no credit hour limit if he/she satisfies the following terms and conditions:

1. The spouse/dependent must present to the EMU Benefits Office evidence confirming that:
  - a. He/She is the spouse or dependent child. A dependent child shall be defined as (a) legally dependent children of eligible staff; and (b) children who have eligible staff as their legal guardian; and (c) claimed as an IRS dependent.
  - b. He/She has satisfied all admission requirements and is eligible to enroll for courses.
2. **The completed application for tuition waiver must be submitted to the Benefits Office for approval no later than the 100% drop deadline announced in the Class Schedule Book for each semester.**

**Failure to submit an application for approval within the required timelines will forfeit the spouse/dependent's eligibility for that term.**

*Changes in credit hours requested must be made in writing to the Benefits Office prior to the end of the semester.*

3. Upon the employee's termination from the University, tuition waiver benefits for eligible spouse and dependent children shall cease at the end of the semester in which the termination occurs.

**B. Class Schedule**

Number of hours being requested: \_\_\_\_\_ Total Undergraduate Hours

**C. Conditions**

An employee's spouse and/or dependent will forfeit tuition waiver benefits and will have to reimburse the University the full cost of the waiver if:

- a. A grade of "pass" or "C" or above is not achieved in any course for which the tuition waiver is obtained. (Grades of "C-" are unacceptable.)
- b. A mark of "Incomplete" (I) is received and not converted to a passing grade within one calendar year following termination of the semester in which the course was taken, or the date the employee terminates, whichever is earlier.

The spouse/dependent must pay their 50 percent of tuition plus fees by the first day of the semester in order to avoid the assessment of installment and/or late fees. If the spouse/dependent drops or withdraws from courses during the 100 percent drop period, any refund applicable to the tuition waiver will revert to the University. If the student drops classes after the 100 percent drop period, he or she will be responsible for the full amount of tuition.

Signature of Employee \_\_\_\_\_ Date \_\_\_\_\_

Signature of Spouse/Dependent \_\_\_\_\_ Date \_\_\_\_\_

Approved \_\_\_\_\_ Date \_\_\_\_\_  
(Human Resources)