

D. Conditions for Use of the Tuition Waiver Privilege

1. Courses must not impair the seamless employing department. All Coursework will be on the employee's own time. If University time must be used, the employee must secure written supervisory approval and work an equal amount of make-up time during the same week.
- 2.

Appendices 1-4 hereto.

- D. The tuition waiver could, in certain circumstances, be determined by the University to be reportable to the tax authorities or subject to tax withholding. In those circumstances, the University will withhold whatever taxes are required and/or will issue an amended W-2 Wage and Tax Statement in accordance with applicable law. The University cannot provide tax advice or counsel, so faculty and staff should consult with their personal tax advisor.
- E. If an employee to whom a tuition waiver has been granted drops a class after) the employee:
 - 1. loses the tuition credit hours; and
 - 2. is responsible for the taxes due on benefits for taxable tuition waiver amounts.

IV. DEFINITIONS

- A. **“Academic Year”** - means the academic year which begins

Appendix 1

| Table I: Tuition Waiver Benefits for Appointed Employees | | | |
|---|------------------|--------------------------------------|--------------------------------------|
| <i>(based on level of employment)</i> | | | |
| Employee Status | Full-Time | $\frac{3}{4}$-Time | $\frac{1}{2}$-time |
| Credit hour limit per Academic Year* (Fall-Summer) | 20 | 16 | 12 |

Appendix 2

Table II: Tuition Waiver Benefits for Spouses and Domestic Partners of Employees

(based on level of employment for employee)

Employment Status

Appendix 3

Table III. Tuition Waiver Benefits for Dependent Children of Appointed Employees

(based on level of employment for employee)

Appendix 4

