

Frequently Asked Questions re: Tuition Waivers

- I am an employee and want to take classes, now what do I do?
 - o First contact HR Records (hrrecords@siu.edu) and request a memo to waive the Admissions fee, we will need your name, AIS ID#, date of birth, and Dawgtag number.
 - o Then you can apply with admissions (use "EMPLOYEE" as discount code) and wait to be accepted.
 - o Once you're accepted, then you can register.
 - o Once you're registered, then you can fill out the [Employee Tuition Waiver \(form 1052\) \(see SIU e-forms\)](#)
 - o Employee waivers are required each *semester*, and are not automatic (best way to submit is electronically: fax or e-mail, *not* via mail)
 - o Employee waiver covers *100% of tuition*, and the *general student fee* (if you are a 100% FTE employee)
 - o What if I want to take classes at another university?
 - If you are civil service, you can. Contact the IL university you want to attend and ask about their waiver process. HR will verify your employment for them.
 - If you are Faculty/AP, you cannot. No exceptions.
- I want to apply for the Graduate School, now what do I do?
 - o Contact the Grad School about their application process.
 - o Can HR waive the Grad School application fee?
 - NO
 - o How can I get the hours cap with the Grad School lifted?
 - Please contact the Grad School for more information (**Amy Ramsey**)
 - o What is the tax cap on graduate level courses?
 - Please see page 1 of waiver form. The federal government considers anything above \$5250 in waiver benefits as *income* and you will be taxed accordingly (for more information, talk to **Payroll**)
- I am an employee, and my child wants to attend SIUC
 - o Have you worked for SIUC (or any other IL university) for a total of 7 years?
 - o Is your child under the age of 25?
 - If the answer to the above questions are "yes," contact HR Records (hrrecords@siu.edu) with your child's name, date of birth, Dawgtag # (if claimed), and if HR has a copy of the birth certificate to verify relationship, and we will work to send Admissions a memo about waiving the application fee.
 - o Once your child has been accepted and registered, then you (parent) and your child can fill out the [Child of 7-year employee tuition waiver \(form 1053\) \(see SIU e-forms\)](#)
 - o This waiver covers 50% of tuition & HR needs this form *each academic year*
 - o If the employee is an SIUC graduate, their child may qualify for the Legacy tuition rate, for any questions about the [Legacy rate, see this website \(Office of the Registrar\)](#).
- Did you receive my waiver?
 - o Did you send one in? When/How? If HR Records has not received a waiver, one will not be entered
 - Bursar bills are the responsibility of the employee to check, if you have an outstanding bill and have submitted a waiver, contact HR Records (hrrecords@siu.edu), if you have not submitted a waiver, please do so.
 - Please do not send in duplicates – call to verify if one has been received before resending.
 - o Please check with someone in HR Records who has access to the waiver log (618-453-6698)
 - o When waivers are entered HR Records does its best to send out an e-mail letting employees, or children of employees, know that their waiver has been entered.
- When will it be processed?
 - o HR Records receives a high volume of waivers and works to get waivers entered at least once per week
 - o Waivers are processed first come, first served and post over the weekend for the *current* semester. Future semesters **will not post until 10 days prior to start of class.**

- Will I be taxed on tuition waivers?
 - According to IRC Sec 117, employees can receive a tax-free tuition waiver for all undergraduate courses. Graduate assistants, who are researching/teaching at the University more than half the total percentage appointment, can receive a tax-free tuition waiver for all graduate courses. According to IRC Sec 127, employees and graduate assistants not meeting the above requirement can receive a tax-free tuition waiver valued up to \$5,250 for all graduate courses. The value of educational benefits exceeding the \$5250 is subject to employment taxes and must be reported as taxable wages on Form W-2. SIUC must withhold applicable income, social security, and Medicare taxes on any taxable employee tuition waivers, as required by the IRS. Federal and state income taxes will be withheld in accordance with the employee's current Form W-4 on file with the Payroll Office. For more information regarding the IRS tax rules for tuition waivers and other fringe benefits, please visit <https://www.irs.gov/pub/irs-pdf/p15b.pdf>