### The University of North Carolina at Chapel Hill Office of Human Resources

Cashier's Office Only

### **TUITION WAIVER APPLICATION FOR FACULTY/STAFF**

☐ For course at UNC-Chapel Hill ☐ For course at another UNC System School:							
EMPLOYEE IN	FORMATIC	N & CERTIFICA	TION				
Name:						UNC PID:	
	Last		First		Middle	SSN (last 4 digits):	XXX-XX-
Dept Name:						Campus Phone:	
CB#:					Work Email:		
COURSE REG	COURSE REGISTRATION  Completing this form WILL NOT enroll you in a course. Contact the Registrar's office at the appropriate school for information about the course registration process.						
<b>CERTIFICATION:</b> In order to participate in the Tuition Waiver program, I understand that I must be admitted to the appropriate University academic program, that I must be academically eligible for admission to the course, that I must be a permanent employee scheduled for 30 hours or more per week (3/4 time) that there is space available for enrollment in that course, and that the tuition for this course is covered by the Tuition Waiver policy. I have read, understand, and will comply with the terms and conditions of the Tuition Waiver program, and I understand my application will not be approved if my application is received after the last day to add/drop courses for the term. I understand that this program will waive tuition for no more than 3 courses per academic year and will waive all student fees for the term as specified in the policy. I understand that I will be responsible for the full tuition cost of any additional course(s). I understand that I must apply for this benefit each term. Further, if there are any tax consequences resulting from this tuition waiver, I understand that the amount of the benefit will be reported as taxable and that the University may withhold taxes from my pay. I understand that my attendance at lectures, meetings, or other activities associated with the course below will be, in fact, voluntary on my part and that no such attendance is or will be required by my supervisor or the University. I hereby certify that I have completed this application fully and accurately to the best of my knowledge.							
Employee Sigr	nature:					Date:	
NOTE: Employees	in ROTC prog	rams (including civilia	n employees) must als	so attach a	copy of their orders.		
COURSE INFO	RMATION						
Term:	Fall 20_		Spring 20		Summer (I) 20_	Summ	ner (II) 20
	Carolina	Courses Online o	r 🗌 Self-Paced C	Course (th	rough the Friday	Center for Continu	ing Education)
	Other Dis	stance Learning (I	Not through the Fr	riday Cen	ter) – Start Date:	Er	nd Date:
Course C	Course ID	Co	ourse Title			Credit Ho	urs
1.							
·· <u> </u>							
3.							
DEPARTMENT							
This employee's enrollment in the requested course will not adversely affect his or her normal employment obligations. If this employee's regular work schedule has been adjusted to accommodate taking this course, I have determined that this department's operations will not be affected adversely by such alteration in schedule. Moreover, I will approve other such requests for Tuition Waiver for employees similarly situated, without regard to race, color, religion, sex, sexual orientation, national origin, disability, age, or Vietnam Era Veteran status as provided by Federal and/or State law and by University policy.							
Supervisor's S	ignature:			_ Title:		Date	e:
Email Form to: OR Deliver For	Email Form to: Email Address: Benefits@unc.edu  DR Deliver Form to: HR Service Center, Suite 1100, Administrative Office Building, 104 Airport Drive, Chapel Hill						Hill
OFFICE OF HUMAN RESOURCES BENEFITS VERIFICATION							
☐ Eligible ☐ Not Eligibl	e		□SHRA □ Full-Time		☐ EHRA ☐ Part-Time	☐ ROTO	
Verifier's Signa	ature:			_ Title:		Date	e:

# The University of North Carolina at Chapel Hill Office of Human Resources

#### CHECKLIST FOR TAXABILITY OF TUITION WAIVER & EDUCATIONAL ASSISTANCE REIMBURSEMENT

SEC	TION A: E	MPLOYEE INFORMATION	
Em	ployee Nar	ne:	
	ployee PID		
	sition Title:		
Cou	urse Title:		
Academic Term:			
Intercours assis assis the o profe cours provi	nal Revenueses for white stance in a stance amount of the stance amount of the stance and the second in the second	quires that certain employer-provided educational expenses be included in your gross income. Under the ue Code, employer-paid tuition (through tuition waivers or educational assistance reimbursements) for chyou receive <u>academic credit</u> may be considered taxable income if you receive more than \$5,250 in calendar year. If the course(s) maintain or improve skills needed in your present work, the educational trunt will <u>not</u> be considered taxable, even if you exceed \$5,250. However, if <u>any</u> of the course(s) taken in the ear are part of an advanced-degree program (graduate credit) that will qualify you for a new trade or if you do not plan on entering that trade or profession), the University must include the value of the exceeds \$5,250 as part of your wages and withhold appropriate taxes from your wages. This checklist is the University determine whether it must withhold FICA and federal and state income taxes from the istance it is providing for you for academic courses.	
SEC	TION B: T	AXABILITY CHECKLIST	
1.	Will vou r	eceive graduate credit for this course?	
	□ NO	This course will <u>not</u> place you in taxable status if you exceed \$5,250 in a calendar year. Skip the following questions and go to Section C to complete this form.	
	☐ YES	Continue to the next question.	
2.	Do you no	eed this course to meet the minimum educational requirements of your position, trade or business?	
	☐ YES	This course <u>will</u> place you in taxable status if you exceed \$5,250 in a calendar year. Skip the following questions and go to Section C to complete this form	
	□ NO	Continue to the next question.	
3.	3. Is the course part of a program of study that would qualify you for a new trade or business? (Educat of a program of study that can qualify you for a new trade or business, such as those normally taken program leading to a law, business, medical, or other advanced academic or professional degree, is is true even if you do not plan to enter that trade or business.)		
	Exa	Ample: You are an accountant. Your department prefers that you have a law degree in your position.  At your own expense, you register at a law school for the regular curriculum that leads to a law degree. Even if you do not intend to become a lawyer, the education is taxable because the law degree will qualify you for a new trade or business.	
	Exa	ample: While working as a psychiatrist, you enter a program to study and train at an accredited psychoanalytic institute. The program will lead to qualifying you to practice psychoanalysis. The psychoanalytic training does not qualify you for a new profession. It is non-taxable education because it maintains or improves skills required in your present position and line of work.	
	☐ YES	This course <u>will</u> place you in taxable status if you exceed \$5,250 in a calendar year. Skip the following questions and go to Section C to complete this form.	
	□ NO	Continue to the next question.	

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4.	Does you present s	course in order for you to keep your	
	☐ YES	This course will <u>not</u> place you in taxable status if you exceed \$5 Skip the following question and go to Section C to complete this	
	☐ NO	Continue to the next question.	
5.		course help you to maintain or improve skills needed in your pre night include refresher courses, courses on current development	
	☐ YES	This course will <b>not</b> place you in taxable status if you exceed \$5 explain below how the course helps you in your current position Go to Section C to complete this form.	
	□ NO	This course <u>will</u> place you in taxable status if you exceed \$5,25 Go to Section C to complete this form.	0 in a calendar year.
SEC	TION C: E	MPLOYEE CERTIFICATION AND SIGNATURE	
		form I acknowledge that I have answered the questions listed in eat the University is not providing me with legal advice or tax advice	
	Employ	ree's Signature	Date
If the	employee	answered YES to question 4 and/or question 5, the employee's	supervisor must sign below.
	•	responses provided on this form accurately represent the course quirements.	work to be taken and the employee's
	Employ	ree's Supervisor's Signature	Date
SEC	TION D: C	OFFICE OF HUMAN RESOURCES BENEFITS VERIFICATION	
		of North Carolina at Chapel Hill will [	hold ] FICA, federal, and state taxes for ademic coursework that exceeds \$5,250.
	Benefit	s Administration Representative	Date
	I Form to: eliver Forn	Email Address: Benefits@unc.edu  HR Service Center, Suite 1100, Administrative Office Building	g, 104 Airport Drive, Chapel Hill