

TUITION REMISSION CHECKLIST

Section I. To be completed by employee (also attach a completed Tuition Remission Application):

Name of Employee: _____

Employee Group: (check one)
[] Non-Aligned University [] Non-Aligned School of Law
[] RWU Faculty Assoc. [] Facilities Mgmt. Assoc. [] Dining (UFCW)
[] Professional Support Staff Assoc. [] Public Safety Assoc.

Name of Spouse/Domestic Partner: _____

Name of Dependent/Child: _____

For Faculty ONLY: If requesting tuition remission for a non-dependent child who is otherwise eligible for this benefit, please check box. []

APPROVALS

Section II. To be completed by appropriate offices:

Bursar's Office: [] Check if financially cleared.

Bursar's Office _____ Date _____

Registrar's Office: [] Graduate Degree Program (for Non-aligned, Public Safety & RWUFA only)
[] Matriculated or
[] Non-Matriculated (limit to 3 graduate courses in graduate discipline for Non-Aligned & RWUFA only)

[] Law School (for RWUFA only)
[] Undergraduate Degree Program
[] Study Abroad: _____
[] Other Explain: _____

Registrar's Office _____ Date _____

Human Resources: [] Full Time Employee
[] Length of Employment _____
[] Proof of Spouse/Domestic Partner/Dependent Status _____
[] Refer to applicable collective bargaining agreement _____

Department of Human Resources _____ Date _____

ROGER WILLIAMS UNIVERSITY AND ROGER WILLIAMS UNIVERSITY SCHOOL OF LAW
TUITION REMISSION APPLICATION

TO BE COMPLETED BY EMPLOYEE. **Use one form per academic semester to apply for tuition remission and it must be submitted and approved prior to the start of the academic semester. Any application submitted after the semester has begun will not be accepted for that applicable semester. If you decide to add a course which is not listed on the first form submitted, please submit a second form.**

Application for remission is for:

Employee Name: _____ Date of Hire: _____

Employee ID#: _____

**Spouse/Domestic Partner/Dependent/Child Name: _____ Dependent's/Child's Date of Birth: _____

****Must provide IRS documentation for proof of dependency**

Spouse/Domestic Partner/Dependent/Child Student ID#: _____

Important Tax Notice: For graduate tuition remission, there are tax implications to the employee for benefits approved for spouse/domestic partner/dependent/child and those benefits greater than IRS maximum. Please refer to "Tax Information Regarding Tuition Benefits" located on HR's website. If a Domestic Partnership is approved, there are tax implications for all tuition benefits. Please refer to "Benefits Information concerning Same Sex Spouses and Domestic Partners Policy" located on HR's website.

Eligibility Unit (Check One)

**Following 6 months of continuous service, full-time employment*

- Non-Aligned University Non-Aligned School of Law RWU Faculty Assoc. Facilities Mgmt. Assoc.
- Dining (UFCW) Professional Support Staff Assoc. Public Safety Employees Assoc.

Academic Semester

- Undergraduate Program
- Graduate Program¹ Matriculated or Non-matriculated²
- Law School (RWUFA only)

¹Available to Non-Aligned, Public Safety & RWUFA. (Refer to policy for applicability. For employees only, please also complete Graduate Tuition Remission Job Related Form on page 2 of Application if you will receive benefits in excess of \$5,250 for the calendar year and believe you qualify for an income exclusion.)

²If non-matriculated, limited to 3 graduate courses in the graduate discipline for Non-Aligned and RWUFA only)

<u>Semester</u>	<u>Year</u>	<u># of Courses</u>	<u>Semester</u>	<u>Year</u>	<u># of Courses</u>
<input type="checkbox"/> Fall:	_____	_____	<input type="checkbox"/> Summer I:	_____	_____
<input type="checkbox"/> Winter:	_____	_____	<input type="checkbox"/> Summer II:	_____	_____
<input type="checkbox"/> Spring:	_____	_____			

Are you applying for any tuition benefit program other than RWU's tuition remission? Yes or No

If yes, please list program(s). _____

- **Please note:** Anyone who receives free tuition under the RWU Tuition Benefits Program cannot be reimbursed for the same course under another tuition benefits program.

I hereby certify that I have read and understand the applicable Tuition Remission Policy as well as the Tax Information Regarding Tuition Benefits.

Employee Signature: _____ Date: _____

University Authorizations:

Note: Please have authorizations completed in the order below only for employee tuition remission (not for spouse or dependent).

Manager: _____ Date: _____

Divisional Vice President: _____ Date: _____

Human Resources: _____ Date: _____

GRADUATE TUITION REMISSION APPLICATION – JOB RELATED

(EMPLOYEES ONLY)

I believe that the graduate level course(s) requested for approval above may be excluded from my gross income under section 162 of the Internal Revenue Code. I certify these courses*:

- (1) Maintain or improve skills required in my employment. Yes No
- (2) Meet the express requirements of my employer, or the requirements of applicable laws or regulations, imposed as a condition of retaining my job, status, or rate of pay. Yes No
- (3) Are required to meet the minimum educational requirements. Yes No
- (4) Will qualify me for a new trade or business. Yes No

* To qualify for an income exclusion, a "yes" answer is required for either statement (1) or (2), and a "no" answer is required for both statements (3) and (4). Based on your answers above, if you believe you qualify for an income exclusion please sign and forward to your manager for further review.

COPY OF COURSE DESCRIPTION MUST BE ATTACHED

Employee, Manager, and Divisional Vice President Certification – To be completed by the Employee , Manager, and Divisional VP

I hereby certify that all of the courses I am taking this term meet the IRS definition of job related as defined in Treasury Regulation Section 1.162.5. I also understand that tuition exemption benefits greater than \$5,250 for any graduate courses that are not job related are considered taxable wages, and that, should the IRS determine that the above courses are not job related, I am responsible for any assessed taxes and penalties.

Employee's Signature: _____ Date: _____

We certify that we are this employee's manager or department head and divisional VP, that this form is accurately completed, and that the course or program is job related as defined by the IRS, to the best of our knowledge. We certify that we have compared the description(s) of the course(s) listed above with the employee's job description and agree with the representations above.

Manager's Signature: _____ Date: _____

Divisional Vice President's Signature : _____ Date: _____

Human Resources Signature: _____ Date: _____