

# STATE OF FLORIDA EMPLOYEE TUITION FEE WAIVER REQUEST FOR USF

(See Reverse for Course Eligibility Criteria)

Student ID # \_\_\_\_\_

Name (type or print) \_\_\_\_\_ Race/Sex \_\_\_\_\_

FOR PURCHASING AND FINANCIAL SERVICES USE ONLY

Agency \_\_\_\_\_ Department/Division \_\_\_\_\_ Class Code/Title \_\_\_\_\_

Email address \_\_\_\_\_ Phone # \_\_\_\_\_ City \_\_\_\_\_ Zip Code \_\_\_\_\_

Semester \_\_\_\_\_ 20 \_\_\_\_

DEPT.	PREFIX	COURSE #	SECTION #	COURSE TITLE	CREDIT HOURS	TIME SCHEDULE
List course(s) for which you request approval.						
<b>TOTAL CREDIT HOURS FOR FEE WAIVER (maximum six):</b>						

**PLEASE READ CAREFULLY:**

SUBJECT TO THE POLICIES OF THE UNIVERSITY OF SOUTH FLORIDA, I REQUEST PERMISSION TO REGISTER FOR THE ABOVE DESCRIBED COURSE(S) WITHOUT PAYMENT FOR UP TO SIX CREDIT HOURS OF REGISTRATION FEES. IF I SHOULD ENROLL IN COURSES OTHER THAN THE APPROVED COURSES LISTED ABOVE, I UNDERSTAND MY WAIVER MAY BE REVOKED AND I WOULD BE RESPONSIBLE FOR PAYMENT OF REGISTRATION FEES.

I UNDERSTAND THAT WAIVER OF FEES ALLOWS NO STUDENT PRIVILEGES EXCEPT CREDIT FOR COURSES TAKEN AND THAT I MUST PAY THE APPLICATION FEE, SPECIAL COURSE FEE, AND ALL CREDIT HOURS EXCEEDING THE SIX HOURS WAIVED, IF APPLICABLE.

I FURTHER UNDERSTAND THAT IF THE COURSE (S) MEET THE CRITERIA FOR EXCLUSION FROM THE FEE WAIVER PROGRAM, OR I DO NOT MEET THE EMPLOYEE ELIGIBILITY CRITERIA, I AM RESPONSIBLE FOR PAYING THE FEES.

ADDITIONALLY, I UNDERSTAND THAT THE VALUE OF GRADUATE-LEVEL TUITION-FREE COURSES IS TAXABLE UNDER THE INTERNAL REVENUE CODE SECTION 127, AND TO REQUEST A TAX EXEMPTION APPROVAL, I MUST PROVIDE THE INFORMATION LISTED ON THE REVERSE SIDE OF THIS FORM.

**I UNDERSTAND THAT WHEN USING THE FEE WAIVER, IF I REGISTER PRIOR TO THE DATE DESIGNATED FOR STATE EMPLOYEE REGISTRATION; I WILL BE RESPONSIBLE FOR PAYMENT OF FEES.**

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

**AGENCY AUTHORIZATION**

I AUTHORIZE THE ABOVE NAMED EMPLOYEE TO PARTICIPATE IN THE TUITION WAIVER PROGRAM. I ALSO CERTIFY THAT THE ABOVE NAMED INDIVIDUAL HOLDS AN ESTABLISHED AUTHORIZED POSITION WITH A FULL-TIME EQUIVALENCY (FTE).

Supervisor Name (Print) \_\_\_\_\_ Supervisor's Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Agency Head/Designee (Print) \_\_\_\_\_ Agency Head/Designee Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**EMPLOYEES TAKING GRADUATE-LEVEL COURSES: PLEASE SEE REVERSE SIDE OF FORM FOR IMPORTANT TAX INFORMATION AND APPROVAL REQUIREMENTS**

**COURSE ELIGIBILITY**

**Most courses at USF are eligible for a fee waiver.**

**Except for (but not limited to):** thesis, dissertation, directed individual study or research, internship, practicum, one-to-one music and theater performance, cooperative education, Program for Adult Credit Education (PACE), Lifelong Learning courses, Continuing Education program, correspondence courses, any other non-credit courses and courses requiring one-to-one instruction.

It is the employee's responsibility to ensure (s)he does not register for an excluded course.

**The employee is responsible for paying registration fees for any course for which (s)he registers that is excluded and for all hours in excess of six per semester.**

When different course levels are involved, fees for the six credit hours for eligible courses with the higher cost shall be waived.

**TAX EXEMPTION FOR EMPLOYER-PROVIDED ASSISTANCE**

The value of tuition-free courses under the internal revenue service code section 127 is taxable for **graduate-level courses**. The IRC contains an exemption from this liability if the course work can be justified as job-related.

**To be eligible for tax exclusion, a course must meet one of the following criteria:**

- **The course is required by an employer or law to keep present salary, status, or job, or**
- **The course maintains or improves skills required in the employee's current job**

Unless the course meets the above criteria, the employee will be taxed on the value of the graduate-level course. If one or more of the courses requested on this form are directly related to an employees current job, the employee may request an exemption from taxes by providing the following information: **(The IRS has final approval authority in these matters)**

- Course name(s) and number(s):

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- Justification: describe how the course is directly related to your current position, how this course will maintain or improve your skills in performing those responsibilities, or why the employer requires this course.

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I certify that this course(s) directly relates to current position description responsibilities, or the course(s) will improve the efficiency of the employee performing those responsibilities.

\_\_\_\_\_  
**Signature of Agency Head or Designee**

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**Date**