



Faculty Fee Waiver Form

California State University, Fullerton

Faculty's Name		Student's *CWID	Faculty SSN (no dashes)	Time Base (Full or Part Time)
College	Department	Semester/Quarter	Academic Year	Office Extension
				Extension:

Course Information

Which University will you be attending?
<input type="checkbox"/> Request Reimbursement of Application Fee
Are these courses related to your faculty assignment? <input type="checkbox"/> Yes <input type="checkbox"/> No

1 st Course Name	Course Number	2 nd Course Name	Course Number
Briefly explain how each course is related to your current faculty assignment or training/retraining. If not related to present work duties, each course should be a part of a program of study			
Type	Justification		
Course 1			
Course 2			
Program of Study (if fee waiver is not being used for training or retraining)			

I understand that if this is a graduate or doctorate level class I may be taxed on the benefit amount on a semester basis. See page 2 of form for further detail. _____ (initial here)

I wish to retain my fee waiver benefits.

Faculty's Signature

Date

Verification of Eligibility

I certify that the faculty member noted above is eligible for the Faculty Fee Waiver Program. He/She is a tenured/probationary faculty member or a temporary faculty member with a three (3) year appointment pursuant to Article 12 of the CBA.

*Forward completed form to Faculty Affairs and Records, MH 128 for RTP Analyst signature and processing.

Department Chair's Signature/Date

College Dean's Signature/Date

The faculty member has not transferred his/her fee waiver eligibility to any other dependent for the period noted on this form.

Rita Page, RTP Analyst

Date

Approval

I approve the use of this Fee Waiver benefit.

Vice President for Academic Affairs

Date

Welcome to the Faculty Fee Waiver Program. **If you are using the fee waiver benefit for your dependent in the graduate or EDD program or are utilizing the fee waiver for yourself through the EDD program and it is not directly related to your CSUF faculty position, you are required by the Federal Government to pay taxes on this benefit.**

The taxes will be withheld from your pay warrants based on the semester you are utilizing the benefits.

Summer- The September pay warrant- received October 1st
Fall- The October pay warrant- received November 1st
Spring- The March pay warrant- received April 1st

Please note that the **tax is a flat rate of nearly 38% of the benefit amount** which can be sizable when taking into account the high cost of courses, most notably the EDD program, which is over \$5000 per semester. The tax on this program can **come to over \$2000 per semester (typically two semesters per year)** and is deducted in a single pay warrant each semester as stated above.

Semester	Fee Waiver	Census Date	Payroll Period Impacted	Taxable Imputed Income Balance Taxed Approx. 38% tax rate	Notes
Spring	\$5,056	Feb 17 th	April	\$0	No taxable balance as IRC § 127 allows graduate courses to be tax free up to \$5,250.
Summer	\$4,887	Aug 5th	Oct	\$4,693/approx. \$1800.	Taxable balance reduced by IRC § 127 carry forward balance of \$194 (\$5,250-\$5,056).
Fall	\$5,543	Sept 19th	Nov	\$5,543/approx. \$2200	No IRC § 127 carry forward available.

It is best to be prepared for these taxes. CSUF is not authorized to bill you. The taxes must come out of your pay warrant.

It is advised that you contact your tax accountant or specialist regarding these taxes.

Link to Technical letter from the Office of the Chancellor summarizing current information about the program:
<http://www.calstate.edu/HRAAdm/pdf2008/TL-BEN2008-15.pdf>

**CSU FEE WAIVER AND REDUCTION PROGRAM
 IRS TAX GUIDELINES**

Who is taking the course?	Is the course job related or for a degree?	What level is the course?	To maximize tax-free treatment of benefits, all three IRC sections may be utilized under the CSU Fee Waiver and Reduction Program.		
			IRC Section 117(d)	IRC Section 127	IRC Section 132(d)
Employee	Yes	Undergraduate	Nontaxable	Nontaxable up to an annual amount of \$5,250	Nontaxable if job-related
		Graduate	Taxable unless employee is a research assistant engaged in teaching or research activities.	Nontaxable up to an annual amount of \$5,250*	Nontaxable if job-related
	No	Undergraduate	Nontaxable	Nontaxable up to an annual amount of \$5,250.	Taxable
		Graduate	Taxable unless employee is a research assistant engaged in teaching or research activities.	Nontaxable up to an annual amount of \$5,250 *	Taxable
Spouse or Dependent Child	Must be for a degree/ teaching credential.	Undergraduate	Nontaxable	Taxable	Taxable
		Graduate	Taxable	Taxable	Taxable
Domestic Partner	Must be for a degree/ teaching credential.	Undergraduate	Taxable	Taxable	Taxable
		Graduate	Taxable	Taxable	Taxable

* Prior to 1/1/02, graduate courses were taxable under IRC Section 127. The federal law called the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) changed IRC 127 to allow graduate courses to be tax free up to the \$5,250 annual limit.