

Fee Waivers and Course Enrollments

Date

8/20

Item

C.11

A. Fee Waiver Policy for Credit Courses

The following are applicable to all eligible groups:

- The fee waiver is not applicable for courses in which a student enrolls as an “auditor”.
- The fee program includes a percentage waiver for the following lab and miscellaneous fees:
 - a. All Mandatory Fees
 - b. All Program Fees
 - c. All Lab Fees
 - d. Transportation and Parking Fees
 - e. Student Activity Fees
 - f. Counseling Service Fees
 - g. Online Learning Fees
- If fee is not listed above, then it is not eligible for the fee waiver.
- Consistent with the policies of Indiana’s Division of Student Financial Aid, the University’s commitment is limited to tuition and applicable fees remaining after all other sources of assistance are applied.
- Classes dropped after the 100% refund period count toward the semester and academic year credit hour limits. Refunds for classes dropped or complete withdrawals will be calculated according to established refund policies. If an employee terminates employment during a semester or session in which a fee waiver has been granted, the amount of the fee waiver will be adjusted according to the University's refund schedule.
- Section 117 of the Internal Revenue Code authorizes educational institutions to provide qualified tuition reductions for its employees, eligible retirees, and certain associated individuals (spouses and dependent children). Section 117 allows fee waivers for undergraduate level courses taken by eligible employees and retirees (along with spouses and dependent children) to be excluded from taxable income.
- Section 117 allows fee waivers for graduate level courses taken for credit toward an undergraduate degree to qualify for the exclusion.
- Section 117 allows fee waivers for graduate level courses taken by an eligible employee who is a teaching or research assistant to be excluded from taxable income.
- Section 127 of the Internal Revenue Code authorizes employers to provide educational assistance programs for employees and retirees. Section 127 allows an eligible employee or retiree to receive fee waivers of up to \$5,250 per calendar year for graduate level courses not taken for credit toward an undergraduate degree to be excluded from taxable income. Fee waivers above the \$5,250 limit are treated as taxable income.
- Section 127 educational assistance is an employee/retiree benefit; therefore, fee waivers for graduate level courses taken by a spouse or dependent child of an eligible employee or retiree are treated as taxable income to the associated employee or retiree, unless the graduate level course is taken for credit toward an undergraduate degree.
- The above tax treatment is only applicable to courses taken at University of Southern Indiana.

- Application instructions for fee waivers are available online at www.usi.edu/hr/benefits/tuition.aspx. The application is subject to approval by the appropriate personnel. In accepting a fee waiver, the employee/student grants to the executive director of Human Resources and his/her designee access to the employee/student course records for the purpose of ensuring appropriate use of this benefit.
- The academic year is defined as fall semester through the final summer session.

Faculty and Staff Members

Eligible employees, employed by the first day of class and enrolled in courses at the University of Southern Indiana may receive:

- A waiver of full fees (as listed in a-g above) for undergraduate and graduate courses.
- Administrative/Support Staff: The fee waiver applies to not more than 15 semester credit hours per academic year with a maximum of six semester credit hours per each semester (fall and spring) and/or during the summer four semester credit hours at a time up to a maximum of 12 summer credit hours.
- Faculty: The fee waiver applies to not more than 15 semester credit hours per academic year with a maximum of six semester credit hours per semester (Fall and Spring semester).
- Enrollment in credit courses for any employee must not conflict with assigned duties. Guidelines for class attendance during the workday are contained in Section D.11. Faculty should also refer to "Faculty Enrollment in Courses" in Section III of the Faculty Handbook.
- Eligibility is extended to those employees considered as official retirees (including disabled retirees) of the University and continues during the period of retirement. Retirees are eligible for Fee Waivers and receive comparable benefits to active employees.
- In certain limited situations, part-time regular (non-temporary) employees may be eligible for fee waivers for individual job-related courses or for all courses that lead to a USI undergraduate degree, if such courses or degree are required by external regulatory bodies. Such special circumstances require approval of the applicable dean and provost or vice president, in coordination with the executive director, Human Resources.

Spouses of Faculty and Staff

Spouses of eligible employees may receive:

- A waiver of 75 percent of student fees (as listed in a-g above) for undergraduate and graduate courses.
- Eligibility is extended to the spouse of those employees considered as official retirees (including disabled retirees) of the University and continues during the period of retirement.
- Eligibility also is extended to a spouse of a deceased employee if the spouse was enrolled at the time of the employee's death.
- The fee waiver will continue until 124 credit hours have been attempted.

Dependent Children of Faculty and Staff

A dependent child is defined as a child, stepchild, or a child whose legal guardian is a benefit-eligible employee and on the first day of the academic terms for which the fee waiver is requested:

- is 23 years of age or under, and
- is unmarried, and
- meets the IRS Support test as a dependent of the employee or spouse

Proof of guardianship may be required. Proof of dependency is required.

Dependent children of eligible employees may receive:

- A waiver of 75 percent of student fees (as listed in a-g above) for undergraduate and graduate courses. Dependent children will receive a maximum of 75 percent of applicable tuition and fees even if more than one parent is a benefit-eligible employee at the University.
- Eligibility is extended to dependent children of those employees considered as official retirees (including disabled retirees) of the University and continues during the period of retirement.
- Eligibility also is extended to children of a deceased employee if the dependent children were enrolled at the time of the employee's death.
- The fee waiver will continue until 124 credit hours have been attempted.
- The College Achievement Program (CAP) courses are eligible for fee waivers as described in this section C.11 of the Handbook. Hours earned in the CAP program will count towards the fee waiver maximum allowable of 124 credit hours.

B. Charges for Noncredit Courses

Effective July 1, 1996, full-time employees are charged no or reduced fees for fitness/wellness and other noncredit continuing education courses which include most leisure activity courses (e.g., foreign language, crafts, etc.). Effective January 1, 2014, official retirees (including disabled retirees) of the University may also participate in this benefit. Existing policies related to break-even points, space availability and employee/retiree responsibility (or employee's department for certain eligible job-related courses) for certain direct expenses of the course (supplies, food, etc.) will continue to apply. When noncredit courses are offered through third-party providers, the university will ordinarily forego only its portion of the fee. Travel/study programs and most other courses conducted off campus do not qualify for a reduced fee, regardless of type of course.

An application form for noncredit fee reduction may be obtained from the Division of Outreach and Engagement. The application is subject to approval by the appropriate personnel.