



**BOISE STATE UNIVERSITY**

University Policy 7045

## Tuition and Fees Waiver Benefit

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### **Effective Date**

May 2017

### **Last Revision Date**

October 2017

### **Responsible Party**

Human Resources, (208) 426-1616

### **Scope and Audience**

This policy applies to all University employees in benefit-eligible positions, their spouses, and their Dependents. Also applies to emeritus retirees and their spouses, and State Board of Education and Division of Professional-Technical Education Employees and their spouses.

### **Additional Authority**

- Idaho State Board of Education Policy, V.R.
  - University Policy 4280 (Emeritus Faculty)
  - University Policy 7480 (Emeritus Classified and Professional Employees)
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## **1. Policy Purpose**

To explain the responsibilities and parameters of the Educational Tuition and Fees Waiver Benefit, and the limits of the benefit.

## 2. Policy Statement

Boise State offers the privilege of an Educational Tuition and Fees Waiver Benefit to support the greater campus community. Eligibility for this waiver of Educational Tuition and Fees is contingent on meeting eligibility requirements and compliance with the terms contained in this policy.

## 3. Definitions

### 3.1 Dependent

An Employee's unmarried child, stepchild, or foster child under the age of twenty-six (26) on the first day of the semester.

### 3.2 Employee

For purposes of this policy, an Employee is an individual who serves in a benefit-eligible position at the University. Employees of the University loaned to affiliated entities, and Employees in the Military Sciences/Reserve Officer Training Corp (ROTC) program will be treated as Employees in the policy.

### 3.3 Educational Tuition and Fees

The amounts charged for any and all instructional costs for the construction, maintenance, and operation of buildings and facilities; for student services; and/or for institutional support.

## 4. Non-Eligible Education Tuition and Fees and Programs of Study

- a. The following programs are not eligible for the Educational Tuition and Fees Waiver Benefit:
  - Self-supporting or self-funded programs
  - Noncredit and personal enrichment courses
- b. The Educational Tuition and Fees Waiver Benefit does not apply to the following:
  - Admission application fees
  - New student curriculum fees

- Dropped class fees
- Food and housing
- Required books or course materials
- Professional program course-specific fees, or other special course fees

## 5. Eligibility

### 5.1 Employees/Spouses and Emeritus Retirees/Spouses

- a. Employees, emeritus retirees, and their spouses may enroll in a maximum of nine (9) credit hours per semester for a nonrefundable \$25.00 registration fee per semester plus \$5.00 per credit hour, subject to the limitations listed in Section 4.1 above.
- b. Employees, emeritus retirees, or their spouses attending Boise State using an Educational Tuition and Fees Waiver are not entitled to student services or receive benefits that full Educational Tuition and Fee-paying students are entitled to including but not limited to:
  - Boise State Recreation Center
  - University Health Services
  - Student tickets to athletic events

However, some of these programs and activities may be accessed on a fee-for-service basis.

- c. In accordance with Internal Revenue Code requirements, Employees enrolled in graduate courses will be taxed on the value of Educational Tuition and Fees Waiver Benefits in excess of \$5,250.00 per calendar year. The value of the Waiver for spouses enrolled in graduate courses is taxable regardless of the amount.
- d. Educational Tuition and Fee Waiver Benefits apply to those individuals whose employment begins prior to the beginning of the semester.
- e. Department funds may be used to pay for an Employee's tuition/fees only when the Employee is taking a course for professional development and credit, as requested by the department.

- f. Employees on leave without pay status (except for medical leave) are not eligible for the Benefit.
- g. If an Employee and/or spouse of an Employee enrolls with a the Benefit and the Employee subsequently resigns or terminates employment prior to the end of the first eight weeks of classes, the Employee and/or spouse must then pay the full amount of fees required for the enrollment. For summer school, full fees must be paid if resignation or termination occurs prior to halfway through the session.
- h. Spouses of deceased Employees are eligible to use the Waiver through the remainder of the academic calendar year. They must obtain the appropriate forms from Human Resource Services.

## 5.2 Dependents

- a. The Educational Tuition and Fees Waiver is available for one Dependent child per family and can be used concurrently with an Employee, but not a Spouse Educational Tuition and Fees Waiver.
- b. The Employee must be employed for at least five months in a benefit-eligible position before applying for an Educational Tuition and Fees Waiver for a Dependent.
- c. A Dependent must be admitted to the University to be eligible for the Waiver.
- d. The cost to enroll a Dependent under the Educational Tuition and Fee Waiver is a \$25.00 registration fee, plus thirty-five (35%) of the regular applicable resident or non-resident Educational Tuition and Fees.
- e. A Dependent approved for the Educational Tuition and Fees Waiver is eligible for all services (e.g., Recreation Center membership, University Health Services, athletic event tickets) that the Dependent would otherwise be eligible for as either a full or part-time Educational Tuition and Fees-paying student.
- f. The Educational Tuition and Fees Waiver Benefit is taxable for graduate courses in all cases and is taxable for undergraduate courses unless a Dependent is a qualifying child pursuant to Section 152 of the Internal Revenue Code, meaning the child meets all of the following criteria:

- Is the Employee's unmarried child/stepchild (whether by blood or adoption) or foster child;
  - Is under age 19 or a full-time student (carrying 12 credits at least 5 months of the current calendar year), under age 24 (age determination made on December 31 of the preceding year), or permanently and totally disabled as defined by section 22(e)(3) of the Code;
  - Lives with the Employee for more than one-half of the year (with the exception of allowable temporary absences);
  - Dependent does not provide more than half of their own financial support for the year;
  - Dependent is not classified as another taxpayer's "qualifying child" (as defined in Code Section 152(c), and
  - Dependent is a U.S. citizen, a U.S. national, or a resident of the U.S., Canada or Mexico.
- g. Only one Dependent per family may use this benefit in the same semester. Dependent students who wish to receive the Educational Tuition and Fee Waiver must fill out the [Fee Waiver Application for Dependent Children](#).

## 6. Reciprocal Fee Waiver Agreements

- a. Reciprocal agreements allow Boise State University employees to take courses for reduced fees at other Idaho institutions. Each institution has specific rules, so check with the institution of choice for specifics.
- b. Employees of other Idaho higher education institutions may attend classes at Boise State University using their reciprocal education agreement.

## 7. Forms

Fee Waiver Application for Dependent Children

<https://www.boisestate.edu/hrs/benefits/tuition-fee-waiver-dependent/>

Fee Waiver Application for Employee

<https://www.boisestate.edu/hrs/tuition-fee-waiver-employee/>

Fee Waiver Application for Spouse

<https://www.boisestate.edu/hrs/tuition-fee-waiver-spouse/>

Reciprocal Fee Waiver Form

<https://www.boisestate.edu/vpfa-university-forms/files/2019/08/Reciprocal-FEE-WAIVER-FORM.pdf>

Reciprocal Fee Waiver Form for Dependents

<https://www.boisestate.edu/vpfa-university-forms/files/2019/08/Affiliate-Reciprocal-DEP-Fee-Waiver-Form.pdf>

## **8. Frequently Asked Questions**

Tuition Fee Waiver Benefit FAQs

<https://www.boisestate.edu/hrs/benefits/tuition-fee-waiver-benefit/>

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## **Revision History**

October 2017