The California State University
SYSTEMWIDE HUMAN RESOURCES

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Date: November 22, 2011

Code: **TECHNICAL LETTER HR/Benefits 2011-14**

To: Associate Vice Presidents/Deans of Faculty
Human Resources Officers
Benefit Officers
Fee Waiver Coordinators

Supersedes: **HR/Benefits 2008-15**

From: Evelyn Nazario
Assistant Vice Chancellor
Human Resources Management

Margaret Merryfield
Senior Director
Academic Human Resources

Subject: **CSU Employee Fee Waiver and Reduction Program**

Overview

Audience: AVPs/Deans of Faculty, Human Resources Directors, Benefit Officers, Fee Waiver Coordinators or other campus designee responsible for administering the Employee Fee Waiver Program.

Action Item: Review and update campus Employee Fee Waiver procedures, as appropriate

Affected Employee: Groups/Units Eligible represented and non-represented employees

Summary

This Technical Letter updates and summarizes current information regarding the California State University (CSU) Employee Fee Waiver and Reduction Program. It contains information on Tuition Fees, updated information on fees waived for employees in Units 4 and 6; benefits available to CSU employees and their dependents; tax issues; updated forms; and a list of campus fee waiver contacts.

Campus designees responsible for administering the Employee Fee Waiver program should review the remainder of this Technical Letter for updated information and sample forms.

This Technical Letter update contains information to assist campuses with administration of the California State University (CSU) Employee Fee Waiver and Reduction Program. Additional resources are provided in Attachments "A" through "E," as listed below:

Attachment A: Executive Order No. 712
Attachment B: Faculty/Staff Fee Waiver Application
Attachment C: Dependent Fee Waiver Transfer Application
Attachment D: Fee Waiver Tax Summary
Attachment E: CSU Fee Waiver Coordinators

Executive Order No. 712 - Fee Waiver for Employees

Procedures for administering the Employee Fee Waiver and Reduction Program are outlined in Executive Order No. 712 (Delegation of Authority and Procedures for the Administration of Fee Waivers and Reductions for Employee Training and Career Development) dated October 7, 1999 (Attachment A). These administrative procedures, for the most part, cover eligible non-represented and represented employees. However, some collective bargaining agreements (CBAs) have different eligibility criteria and fees subject to waiver, which are

Distribution:

CSU Presidents
Vice Chancellor, Human Resources
All Campus Vice Presidents
Payroll Managers
Budget Officers
Employee Relations Designees

summarized in this Technical Letter. It is important for campus staff to review appropriate collective bargaining agreements to ensure terms of any negotiated fee waiver benefit are followed. In cases where provisions of Executive Order No. 712 are in conflict with the CBA, the CBA shall govern with regard to those conflicting provisions for individuals in that bargaining unit. This Technical Letter summarizes the fee structure for all employee groups and their eligible dependents, where applicable**.** Fee waiver provisions may be found in the collective bargaining agreements as follows:

Unit 1 (Physicians) – Article 23
Units 2, 5, 7, 9 (CSUEU) – Article 22
Unit 3 (Faculty) – Article 26
Unit 4 (Academic Professionals) – Article 16
Unit 6 (Skilled Trades) – Article 27
Unit 8 (Public Safety) – Article 20
Unit 10 (IUOE) – Article 28
Unit 12 (Head Start - SFSU) – Article 20

Unit 11 (UAW) and Unit 13 (ESL Instructors for Extension Courses-CSULA) employees are not eligible for the CSU Employee Fee Waiver program. Please refer to Executive Order 611 (delegation of authority to approve fee waivers for graduate students employed as graduate assistants or teaching associates) for further information.

Fee waiver applies to CSU state-supported (general fund) courses only, including state-supported courses that are offered through summer term. Courses in self-support (i.e., Extended Education, etc.) programs may not be taken through this fee waiver program. Campuses are required to have an application form for employee fee waiver. A sample form is included in Attachment B.

Executive Order 1054

On January 14, 2011, Executive Order 1054 was released delineating the updated CSU fee policy. Pursuant to Board of Trustee policy, terminology used to refer to charges assessed to students has changed. The CSU has replaced the State University Fee with the term Tuition Fee for those mandatory systemwide fees that support the basic needs such as academic programs, student services, and other areas of institutional support and maintenance of instructional facilities.

CSU Doctorate of Education (Ed.D) Degree Program

The Doctorate Tuition Fee will be charged in lieu of the Tuition Fee. Eligible employees or dependents that enroll in the Doctoral program are required to take specified coursework (e.g., one, two or three courses) per term. The Doctorate Tuition Fee is a flat fee; there is no part time rate. As a result, the full Doctorate Tuition Fee is waived for eligible employees or dependents enrolled in the Doctoral program. Other fees for the program are subject to regular fee waivers as stated in the CBA or Executive Order 712.

Career Development Plan

The course of study for a Career Development Plan will be established by the employee and appropriate advisor of choice will be selected by the employee. The Career Development Plan shall be subject to approval by the appropriate administrator. The Career Development Plan shall be updated periodically, including whenever there is a change in degree program or objective.

Unit Limitation

All eligible non-represented and represented employees may enroll in a maximum of two (2) courses or six (6) units, whichever is greater, per term, excluding the Ed.D. Program. Units for the Ed.D. program are determined independently based on program course offerings.

Eligibility- Employees

CSU Fee Waiver eligibility criteria for represented and non-represented employee categories are summarized in Table 1 on the following page:

Table 1 – Fee Waiver Eligibility

Employee Category	Eligibility Criteria
Unit 1 (Physicians)	All unit members
Units 2, 5, 7, 9 (CSUEU) Unit 4 (Academic Professionals - AP) Unit 6 (Skilled Trades) Unit 10 (IUOE) Unit 12 (Head Start/SFSU)	Full-time employees (i.e., permanent, temporary, & probationary) and part-time permanent employees
Unit 3 (Faculty)	Tenured* and probationary faculty unit employees (excluding coaches), and temporary faculty unit employees with three (3) year appointments pursuant to Article 12 of the CBA. Coaches must have at least six (6) years of full-time equivalent service in the department.
Unit 8 (Public Safety) C99 (Confidential)** E99 (Excluded)** M98 (Executive)	Full-time or part-time permanent** employees, and full-time probationary employees (no temporary)
M80 (MPP)	Full-time employees (includes temporary)

*FERP (Faculty Early Retirement Program) participants are considered tenured faculty and are eligible for fee waiver only during the semesters/quarters when they are actively employed.
**C99 and E99 employees only attain permanent status in part-time positions as a result of completing a probationary period in a full-time position and, subsequently, reducing their time-base.
Note: Please check CBAs for provisions concerning the appointment of part-time, permanent employees.

Fees Waived - Employees
Employees are eligible for the fee waivers shown in Table 2 below, based on Executive Order No. 712 and applicable CBAs.

Table 2 – Employee Fee Waiver

Employee Category	Fees Fully Waived for Employee	Fees Reduced to $1.00 for Employee
Unit 1 (Physicians) Unit 6 (Skilled Trades) Unit 8 (Public Safety) Unit 10 (IUOE) Unit 12 (Head Start/ SFSU) C99 (Confidential) E99 (Excluded) M80 (MPP) M98 (Executives)	Application Fee Identification Card Fee Tuition Fee* Instructionally Related Activity Fee Health Services Fee	Student Body Association Fee Student Body Center Fee/Student Union Fee Health Facilities Fee
Units 2,5,7,9 (CSUEU) Unit 3 (Faculty) Unit 4 (AP)	Application Fee Identification Card Fee Tuition Fee* Instructionally Related Activity Fee Health Services Fee All other Category I and II fees as defined in Executive Order No.1054 (excluding Non-Resident Tuition unless eligible through Title 5, Section 41910 provision).	Student Body Association Fee Student Body Center Fee/ Student Union Fee Health Facilities Fee

*Tuition Fee may be fully waived for a maximum of two (2) courses or six (6) units, whichever is greater, per term. This includes the Tuition fee charged during state-supported summer term and Doctorate Tuition Fee charged for the CSU Ed.D. Program. The Tuition Fee applies to Undergraduate, Credential, Graduate/Post Baccalaureate and Doctorate Tuition Fees.

Employees taking courses in addition to the fee waiver courses shall pay any difference in fees, per applicable collective bargaining agreement and Executive Order 712. All other fees shall be at the regular rates. **Please note: The full Tuition Fee is waived if an employee takes only two courses that exceed 6.0 units. Under the Fee Waiver Program, only one set of fees is waived at the campus in which the employee enrolls. This includes only one waiver/reimbursement of one Application Fee regardless of the number of applications.**

Fee Waiver for Spouse, Registered Domestic Partner or Dependent Child

Eligible employees may transfer their fee waiver benefit to a spouse, dependent child or domestic partner, as noted in Table 3 below. Please note that the following criteria are to be followed:

1. A dependent child for fee waiver eligibility is defined as: (a) your child or stepchild under age 23 who has never been married; (b) a child living with you in a parent-child relationship who is economically dependent upon you, under age 23 and has never been married; or (c) your child or stepchild age 23 or above who is incapable of self-support due to a disability which existed prior to age 23. For CSUEU (Units 2, 5, 7 & 9) and SETC (Unit 6) employees, the age limit for dependent children is under age 25 using the same definitions above.

2. The spouse, domestic partner or dependent child must be matriculated toward a degree or the attainment of a teaching credential in the CSU and the course(s) enrolled in on a fee waiver basis must be for credit toward completion of that degree or teaching credential.

3. Campus administration must determine that space is available in the particular course offering before accommodating a spouse, domestic partner or dependent child who wishes to enroll in the course on a fee waiver basis. CSUEU and Unit 4 dependents are exempt from this provision.

4. The dependent fee waiver applies only to certain *fees* incurred by California residents. Thus, spouses, domestic partners and dependent children who do not meet established in-state residency requirements (and who do not qualify for classification as residents in accord with the provisions of Title 5, Section 41910, California Code of Regulations) will be responsible for paying non-resident *tuition* charges based upon the total number of units in which they are enrolled.

5. In accord with the Education Code, the Student Body Association Fee cannot be waived or reduced for a spouse, domestic partner or dependent child. A spouse, domestic partner or dependent child taking courses in addition to the fee waiver courses shall pay any difference in fees, per applicable collective bargaining agreement or Executive Order 712. All other fees shall be at the regular rates.

6. Fee waiver eligibility may be transferred to only one person at a time, regardless of whether that individual uses the full entitlement of 2 courses or 6 units. Dependents taking courses in addition to the fee waiver courses shall pay any difference in fees, per applicable collective bargaining agreement or Executive Order 712. Please note: the Education Doctorate Tuition fee is fully waived for dependents.

7. If both parents are employees and eligible to transfer their fee waiver benefit to a dependent child, each employee may transfer the benefit. Therefore, it is possible for one child to receive both benefits and be eligible to enroll in up to 4 courses or 12 units, whichever is greater, on a fee waiver basis. Alternatively, each employee could transfer his or her benefit to a different child, and each child would be entitled to up to 2 courses or 6 units of fee waiver eligibility. Dependents taking courses in addition to the fee waiver courses shall pay any difference in fees, per applicable collective bargaining agreement and campus practice. Please note: the full Tuition Fee is waived if a dependent takes two courses that exceed 6.0 units.

8. Normal academic standards must be maintained by the spouse, domestic partner or dependent child in order to continue participating in the fee waiver program.

9. An employee who wishes to transfer his or her fee waiver benefit to a spouse, domestic partner or dependent child should be asked to formally transfer the benefit and certify that the individual using the benefit is in fact a spouse, domestic partner or dependent child. See Attachment C for a sample form that may be used for this purpose.

10. Eligible spouses, domestic partners and dependent children may enroll using fee waiver at any CSU campus. This aspect of the program may require coordination between campuses. To provide adequate controls on the dependent fee waiver process, the campus of employment must provide the campus where the dependent will enroll with the following information: verification of the eligible employee's qualifying employment, verification that the employee will not be using the fee waiver benefit during the semester/quarter at issue, and verification that no other family member has been previously certified as eligible to use the employee's fee waiver benefit during the semester/quarter at issue. The sample form in Attachment C may be used for this purpose as well.

Table 3 – Dependent Fee Waiver

Employee Category and Dependent Age	Eligible Dependents for Fee Waiver Transfer	Fees Fully Waived for Eligible Dependents	Fees Reduced to $1.00 for Eligible Dependents
Unit 1 (Physicians) (Age 23) Unit 6 (Skilled Trades) (Age 25) Unit 8 (Public Safety) (Age 23) Unit 10 (IUOE) (Age 23) C99 (Confidential) (Age 23) M80 (MPP) (Age 23) M98 (Executives) (Age 23)	Spouse Dependent Child Domestic Partner	Tuition Fee* Application Fee Identification Card Fee Instructionally Related Activity Fee Health Services Fee	Student Body Center Fee/ Student Union Fee Health Facilities Fee
Units 2,5,7,9 (CSUEU) (Age 25) Unit 3 (Faculty) (Age 23) Unit 4 (AP) (Age 23)	Spouse Dependent Child Domestic Partner	Tuition Fee* Application Fee Identification Card Fee	None – All other fees paid at regular rates.
Unit 12 E99 (Excluded)	N/A	N/A	N/A

*Tuition Fee may be fully waived for a maximum of two (2) courses or six (6) units, whichever is greater, per term. This includes the Tuition Fee charged during state-supported summer term and the Doctorate tuition fee charged for the CSU Ed.D. Program.

Please note: Under the Fee Waiver Program, only one set of fees is waived at the campus in which the eligible dependent enrolls. This includes the waiver/reimbursement of only one Application Fee regardless of the number of applications.

Tax Issues

The Internal Revenue Code (IRC) provides three ways to make employer-provided training and educational assistance, including fee waivers and reductions, excludable from taxable income:

1. Qualified Tuition Reduction under Internal Revenue Code Section 117(d);
2. Educational Assistance Programs under Internal Revenue Code Section 127; and
3. Working Condition Fringe Benefits under Internal Revenue Code Section 132(d).

By coordinating the three Internal Revenue Code Sections under the CSU Fee Waiver and Reduction Program, the following tax-free or taxable benefits are available to CSU employees and their eligible spouses, domestic partners, and/or dependent children:

Eligible Participant	**Course level(s)**	**Tax Status**
CSU Employee	Undergraduate	Nontaxable
	Graduate	Nontaxable up to $5,250 (unless job-related)
Employee's Spouse/ Dependent Child	Undergraduate	Nontaxable
	Graduate	Taxable
Employee's Domestic Partner	Undergraduate	Taxable
	Graduate	Taxable

Attachment D provides a tax summary of IRC sections applicable to the CSU Fee Waiver and Reduction Program. **Please note that it is the level of the course that determines taxability, not the education level of the employee.** Also, there is no requirement that an employee be working toward a degree to obtain the benefits tax-free.

Campuses are responsible for reporting imputed taxable income to the employee's home campus. For example, if an employee's spouse or registered domestic partner or dependent takes graduate courses under the Fee Waiver program, the fees waived are taxable. The waived fee amounts are imputed taxable income to the employee. Campuses are reminded that once the benefit is received it is considered "constructive receipt" and must be reported by the 10th of the next month to the State Controller's Office (SCO). Please note that the SCO has agreed to use the campus census date as "constructive receipt" of the fee waiver benefit to eliminate adverse tax reporting on imputed income when an employee's dependent drops courses. Please refer to the SCO's Payroll Procedures Manual, Sections N120 and N170 for additional information regarding the taxation of fringe benefits.

Information Regarding Taxation of Employee Fee Waiver Benefit

As a reminder, enactment of the Economic Growth and Tax Relief Reconciliation Act of 2001 (HR 1836) impacted Section 127 Educational Assistance provisions. Effective January 1, 2002, the annual $5,250 exclusion for employer provided Educational Assistance for undergraduate, career related and upward mobility training was permanently extended. Graduate level courses are covered under the annual $5,250 exclusion effective January 1, 2002.

Due to the coordination of all three IRC Sections as applicable to the CSU Fee Waiver and Reduction Program, the Section 127 limit of $5,250 may directly impact graduate level coursework, particularly for employees utilizing the waiver for the Educational Doctorate program. As a result, employees enrolled in a CSU doctoral program, in most cases, will exceed the Section 127 limit and will be subject to taxation. All graduate level coursework, including the doctoral program, taken by an employee's spouse, domestic partner or dependent child through this program continues to be reported as taxable income to the employee. All undergraduate level coursework taken by an employee's domestic partner through this program is taxable as well.

Campus Faculty and Staff Fee Waiver Coordinators

Attachment E is a list of campus faculty and staff fee waiver coordinators we hope you find helpful when handling situations involving two (2) or more campuses.

Common Management Systems (CMS) Processing Instructions

This technical letter has no impact on CMS Baseline.

General Information

Questions regarding faculty fee waiver may be directed to Margaret Merryfield in Academic Human Resources at (562) 951-4503 or via e-mail at: mmerryfield@calstate.edu. Staff and other questions may be addressed to Pamela Chapin in Human Resources Management at (562) 951-4414, or via e-mail at: pchapin@calstate.edu.

This Technical Letter is also available on the Human Resources Management Web page at: http://www.calstate.edu/HRAdm/memos.shtml.

Attachments
EN/MM:pc

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore
Long Beach, California 90802-4210

(562) 951-4700

Date: October 7, 1999

To: Campus Presidents

From: Charles B. Reed
Chancellor

Subject: Executive Order No. 712, Delegation of Authority and Procedures for the Administration of Fee Waivers and Reductions for Employee Training and Career Development

I am transmitting a copy to you of Executive Order No. 712. This executive order supercedes and updates prior Executive Order 491 related to delegation of authority and procedures for the administration of fee waivers and reductions for employee training and career development. This executive order adds the "Health Services Fee" and removes the "Student Services Fee" from the list of fees that may be waived. The Student Services Fee is no longer an existing fee.

In accordance with policy of the California State University, the campus president has the responsibility for implementing executive orders where applicable and for maintaining the campus repository and index for all executive orders.

Attachments

Distribution: Vice Chancellors
Campus Presidents

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore
Long Beach, California 90802-4210
(562) 951-4700

Executive Order No.: 712

Title: Delegation of Authority and Procedures for the Administration of Fee Waivers and Reductions for Employee Training and Career Development

Effective Date: January 1, 2000

Supersedes: Executive Order No. 491

Pursuant to Sections 1 and 2 of Chapter III of the Standing Orders of the Board of Trustees of The California State University and Section 41804 of Title 5, California Code of Regulations, I hereby delegate to the Presidents of The California State University or their designees the authority to admit for enrollment and to approve the waiver and reduction of fees for eligible employees who enroll in courses pursuant to the Procedures for the Administration of Fee Waivers and Reductions for Employee Training and Career Development which are amended, effective this date, for The California State University. The executive order adds the "Health Services Fee" and removes the "Student Services Fee" from the list of fees that may be waived. A copy of these Procedures is attached to, and made a part of, this executive order.

Charles B. Reed
Chancellor

Dated: October 7, 1999

Attachment

PROCEDURES FOR THE ADMINISTRATION OF FEE WAIVERS AND REDUCTIONS FOR EMPLOYEE TRAINING AND CAREER DEVELOPMENT

1. **Purpose**: These procedures are for the purpose of implementing an employee fee waiver and reduction program in accordance with the authority granted the Trustees by Education Code, Section 89710 and to establish procedures for administration of the program pursuant to the delegation of authority to the Chancellor provided in Section 41804 of Title 5, California Code of Regulations.

2. **Eligibility**: All full-time or part-time permanent, full-time probationary employees, and full-time Management Personnel Plan employees, regardless of HEERA designation, may participate in the fee waiver and reduction program subject to authorization by the campus President or designee pursuant to these procedures. Full-time or part-time permanent, full-time probationary employees, and full-time Management Personnel Plan employees who are on an approved full or partial leave of absence with or without pay are also eligible. Employees covered by Section 42703(g) of Title 5, California Code of Regulations, graduate assistants, student assistants, part-time and temporary full-time employees are not eligible. In cases where provisions of this Executive Order are in conflict with a Memorandum of Understanding entered into pursuant to the Higher Education Employer-Employee Relations Act, the Memorandum of Understanding shall govern with regard to those conflicting provisions for the individuals in the unit covered by the Memorandum of Understanding.

3. **Unit Limitation**: In order to achieve a reasonable balance between an employee's regular work assignment and the course load taken under this program, approval for a waiver and reduction of fees shall be in accordance with the following unit limitations.

   An eligible employee working full-time may be granted approval to enroll under this program for two (2) courses or six (6) units, whichever is greater, per semester or quarter.

   An employee who is on an approved leave of absence may enroll for units in excess of these amounts in accordance with the following schedule:

Percentage of Leave	Maximum Semester or Quarter Units
One-fourth but less than one-half	9
One-half but less than three-fourths	12
Three-fourths but less than full	15
Full	Not limited

4. **Admissions**: Employees who qualify for admission to a campus in accordance with established standards and criteria shall be processed by the Office of Admissions and Records as regular admissions except that the application fee will be waived. Employees

who do not qualify for regular admission to a campus may be admitted under the authority of Subdivision (e) of Section 41804 of Title 5, California Code of Regulations as implemented in these procedures.

a. Work-Related Courses: Admission for the purpose of enrolling in courses deemed work-related shall be with the approval of the President or designee. An employee enrolling in an approved work-related course shall be required to fill out only the front part of "A" of the admissions application. The Office of Admissions and Records shall establish a file and Permanent Record Card for each employee admitted for this purpose, but the process associated with matriculation (i.e., provision of transcripts of previous college level work, test scores, the evaluation of transfer credit, etc.) need not be carried out unless the employee subsequently declares a career objective which requires completion of a university degree as part of an approved individual career development plan.

b. Career Development Courses: Admission for the purpose of enrolling in courses, as part of an approved individual career development plan, shall be with the approval of the President or designee. These employees shall be required to complete all the forms necessary for regular admission and matriculation at a campus of the California State University if their career development objective requires a degree. The Office of Admissions and Records shall maintain the usual student records for employees admitted pursuant to this provision. If their career development plan does not require a degree, the same admissions regulations and procedures required for work-related courses shall apply. Admission shall be continuous as long as the employee remains in good academic standing pursuant to normal campus criteria applicable to this determination.

c. Intercampus Enrollments: In some instances employees may need to enroll on their own time at a campus other than the campus of employment. In such cases the campus of employment shall provide an employee with written certification that enrollment is authorized in accordance with this Executive Order, and that the employee is enrolling for an approved work-related course or as part of an approved individual career development plan. The campus of enrollment shall then follow the admissions procedure outlined in (a) or (b) of this section, as appropriate.

d. Employees of the Office of the Chancellor: The Chancellor or designee shall provide employees of the Office of the Chancellor with written certification that enrollment is in accordance with the requirements of this Executive Order and that the employee is enrolling for an approved work-related course or as part of an approved individual career development plan. The campus of enrollment shall then follow the admissions procedure outlined in (a) or (b) of this section, as appropriate.

e. Enrollment in Graduate Courses: Employees may enroll in graduate level courses subject to the same requirements as provided in this Executive Order.

5. **Fees**: The following fees may be fully waived:

    - Application Fee
    - Identification Card Fee
    - Instructionally Related Activities Fee
    - Health Services Fee

    The following fee may be fully waived up to the unit limitation indicated:

    - The State University Fee may be waived for any number of units up to 5.9 units per term.

    The following fees may be reduced to $1.00:

    - Student Body Association Fee
    - Student Body Center Fee
    - Health Facilities Fee

    All other fees shall be at the regular rates.

    The fees for any units taken other than or in addition to units for which a fee waiver or reduction has been approved, including any work-related or career development units in excess of the limits indicated in Section 3, shall be the difference between (1) the fees normally required for the total number of units for which the employee is enrolled, and (2) the fees which have been waived or reduced; provided that in no case shall the aggregate amount paid for a particular fee be greater than the amount which would have been charged if none of the units taken by the employee were under this program.

    Example 1: This example applies to all campuses and all employees under the fee waiver program governed by this Executive Order.

    The employee enrolls for two courses or six units.

    The State University Fee is fully waived.

    The following fees may be reduced to $1.00 each:

    Student Body Association Fee
    Student Body Center Fee
    Health Facilities Fee

    Example 2: This example applies to all campuses and all employees under the fee waiver program governed by this Executive Order.

    The employee enrolls for three courses, or more than six units. Fees are waived for two of the courses that are justified as job-related or career development.

Employee takes three courses, University waives fee for two courses, employee pays ordinary tuition fee in effect at that time, either per semester or per quarter, for one course.

Other fees as listed above in Example 1 are reduced to $1.00 each.

6. **Services**: The appropriate campus authority may reduce the level of services except instructional services, which may be provided to employees who enroll under this program where the fees actually paid are below the fee levels normally charged.

7. **Course Approvals**: The President or designee may approve the waiver and reduction of fees authorized by this Executive Order following determination by the President or designee that the course(s) for which the employee will enroll is (are) either directly related to the requirements of the employee's present position (job-related) or is (are) part of an approved individual career development plan. Courses taken on the fee waiver program shall be taken for credit and not audited.

8. **Records Requirement**: The President or designee shall maintain records concerning the utilization of the fee waiver program. These records shall include the ethnicity and sex of participants, their occupational group, their salary level and other pertinent information necessary for a cost analysis of the program or for other reporting requirements. Such records shall be maintained separately from the employee's official personnel records. Records of completed training activities should be retained in the employee's official personnel file.

9. **Funding**: The establishment of this program carries no budgetary authorization for a campus to apply for or to receive additional funding. It is the responsibility of the campus to limit enrollment under the fee waiver program at a level, which can be accommodated within existing campus resources.

10. **Supplemental Instructions**: The Vice Chancellor, Human Resources, shall be responsible for review and evaluation of this program and for issuing directives to amplify and interpret these procedures.

11. **Continued Program Participation**: In order for employees to continue to participate in this program, they must remain in good academic standing. This same criterion for program participation is applicable to both matriculated and non-matriculated participants.

FACULTY AND STAFF EMPLOYEE FEE WAIVER APPLICATION
CALIFORNIA STATE UNIVERSITY

SECTION 1 – Employee Information (to be completed by employee for each term of enrollment)

Name:	SSN:	Classification Title:
Department:	Email Address:	
Campus, Campus Address & Phone:	Time Base: ___Full time ___Part time Status: __Permanent __Probationary __Temporary (appt. exp._____) Class Standing: __Fresh. __Soph. __Jr. __Sr. __Credential __Graduate	
Do you have an approved Individual Career Development Plan on file? ___Yes ___No If yes, please indicate major:		CSU Campus to Attend:

SECTION II – Course Information

Term and Year	Course Title	Level (Undergraduate or Graduate)	Course Subject, Number & Section	Units	Times	Hours Per Week	WR (Work-Related) or CD (Career Development)
(Example) Fall 2011	Art	Undergraduate	Art 108 Visual Tech	3	8-10 am	4 Hrs	CD

For work-related courses, please state how each course relates to your present assignment (attach sheets if necessary): _____
_____
_____

SECTION III–DEPARTMENTAL REVIEW (to be completed by employee's supervisor)

1. Are you granting employee's request to take <u>one fee waiver course</u> during regularly scheduled work hours? ___No ___Yes
   (If yes, please list days and times: _____)
2. Will the course require a change in the employee's work schedule ? ___No ___Yes

_____ _____ _____ _____
Supervisor Signature Date Dean/Dept. Head Signature Date

SECTION IV – EMPLOYEE VERIFICATION AND SIGNATURE

My signature below is to certify that the information relevant to this request for Employee Fee Waiver is accurate and I acknowledge that I must submit a new form if I wish to request a change (e.g., a different class, adjusted work schedule, etc.). Also, as requested by CSU policy, I agree to provide information concerning my study program and grades received by hereby authorizing the Registrar's Office to release my transcript of the work completed to Human Resources. Further, I understand that CSU in no way guarantees that completion of this coursework will result in promotion or other advancements.

_____ _____
Signature of employee requesting fee waiver Date

OFFICE USE ONLY

EMPLOYEE'S EMPLOYMENT STATUS (See Technical Letter HR/Benefits 2011-xx for eligibility criteria):

This employee is:
___Faculty or ___Staff
FLSA Status: ___Exempt ___Non-Exempt
___ Eligible for fee waiver benefits or ___ Not Eligible (Reason: _____)

Number of units eligible for: _____Undergrad Units or _____Graduate Units (including Ed.D.)
Courses are: ___Career Development or ___Work-Related *(Confirmed? Y N)*

Position # _____-_____-_____ **CBID:** _____

Additional Fees (e.g., extra unit fee, late fees) Total: _____ **Budget Code**: _____

Fee Waiver Coordinator Signature_____ **Date**_____

Fee Waiver Coordinator Campus:_____ **Phone Number:**_____

DEPENDENT FEE WAIVER TRANSFER APPLICATION
CALIFORNIA STATE UNIVERSITY

SECTION 1 – Employee Information		
Name:	SSN:	Classification Title:
Department:	E-mail Address:	
Campus, Campus Address & Phone:	Time Base: ___Full time ___Part time Status: __Permanent __Probationary __Temporary (appt. exp._____)	

SECTION II – Dependent Information			
Name:	Social Security*: - -	Email Address:	Phone Number:
Date of Birth: _____/_____/_____ (Month/Day/Year)	Mailing Address:		

Relationship to employee:
___Spouse by Marriage
___Dependent Child (Please specify by checking one of the below choices) Note: CSUEU and Unit 6 limit for child is 25
- ___ child or stepchild under age 23/25 who has never been married
- ___ child living with employee in parent-child relationship who is economically dependent upon employee, under age 23/25 who has never been married
- ___ child or stepchild age 23/25 or above who is incapable of self-support due to a disability that existed prior to age 23/25

___ Domestic Partner (Declaration of Domestic Partnership is filed with the Secretary of State)

Is the dependent applying for admission at this time?
___Yes ___No
Has the $55 application fee been paid? ___Yes ___No
Is the dependent receiving financial aid? ___Yes ___No
Student Status:
___New Student or ___Continuing Student
___Undergraduate ___Graduate ____Ed.D. ___Credential

Campus to attend _____
California Resident? ___Yes ___No

Term and Year	Course Title & Number	Level (Undergraduate or Graduate)	Units
(Example) Fall 2011	Art History 108	Undergraduate	3

NOTE: Some courses taken through fee waiver may be subject to taxation.
*The Social Security number is required of those who wish to participate in the Dependent Fee Waiver program. The number will be used as a common identifier for course enrollment and related purposes. Authority for such use is contained in Title 5 of the California Code of Regulations.

SECTION III – EMPLOYEE VERIFICATION AND SIGNATURE

I certify that the individual named above is my legal spouse, dependent child, or registered domestic partner and that the information provided above is true. I wish to transfer my fee waiver eligibility, as provided in appropriate policy or collective bargaining agreement, to the individual named above. I understand this transfer prohibits my personal use of fee waiver benefits during the period indicated. Further, I understand that my spouse, dependent child or domestic partner is responsible for meeting all registration and payment deadlines and informing the Human Resource office if any changes in approved fee waiver classes occur.

_____ _____
Signature of employee Date

OFFICE USE ONLY

EMPLOYEE'S EMPLOYMENT STATUS (See Technical Letter HR/Benefits 2011-xx for eligibility criteria):
Employee is: _____Faculty or _____Staff

Eligibility:
___ Dependent is eligible for fee waiver benefits
___ Dependent is not eligible to receive fee waiver benefits (Reason: _____)
Number of Units Eligible for: _____Undergrad Units or _____Graduate Units (including Ed.D.)

Position # _____-_____-_____ **CBID:** _____

Additional Fees (e.g., extra unit fee, late fees) Total: _____ **Budget Code**: _____

Fee Waiver Coordinator Signature_____ **Date**_____
Fee Waiver Coordinator Campus:_____ **Phone Number:**_____

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/ Doctorate	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/ Doctorate	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/ Doctorate	Taxable	Taxable	Taxable
Domestic Partner	Must be for a degree/ teaching credential.	Undergraduate	Taxable	Taxable	Taxable
		Graduate/ Doctorate	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.

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