

SOUTHWEST

TENNESSEE COMMUNITY COLLEGE

APPLICATION FOR FEE WAIVER

I. (To be completed by the employee)

Employee Name: _____ SSN: _____

Institution: Southwest Tennessee Community College Dept/Div: _____

Account Number: _____

I request approval to enroll in a course during the _____ term at _____.

The course I wish to enroll is _____, which carries _____ hours

of credit and meets from _____ to _____ o' clock _____ (days of the week)

from _____ to _____ (dates).

The course is for: Credit _____
 Audit _____
 Graduate _____
 Undergraduate _____

I understand the conditions affecting my enrollment in this course.

Signature: _____ Date: _____

II. (Approval Recommendation)

Immediate
Supervisor: _____ Date: _____

III. (Employment Certification)

Date of full-time employment: _____

Signature: _____ Date: _____
Human Resources Representative

Note to accepting institutions: This employee has been approved to participate in the program on a fee waiver basis only. The accepting institution/technology center will not be liable for any fees due as a result of the above employee's enrollment in the references class.

ELIGIBILITY

All full-time employees (faculty, administrators and support staff) of universities, community colleges, technical institutes, Tennessee Technology Centers and Central Office staff are eligible to participate.

The status of an employee on the published first day of classes for each term determines eligibility for participation in this program. Any change in status after the first day of classes shall not affect eligibility for that term or the amount of assistance received.

TAXATION OF EDUCATIONAL ASSISTANCE PROGRAMS

Undergraduate course tuition paid by the Tennessee Board of Regents institutions and the University of Tennessee System for their employees is eligible for exclusion from the employees' gross income, in accordance with Internal Revenue Code (IRC) Section 117(d). For graduate courses that began after June 30, 1996, tuition will be included in the employee's income as wages. The only exception for excluding graduate tuition from income is for a course that qualifies as "work-related".

Graduate course are considered work-related if the education:

- a. maintains or improves skills required by the individual in his/her employment; or
- b. meets the express requirements of the individual's employer, or the requirement of applicable law or regulations, imposed as a condition to retain the present position or salary.

However, even if the education meets the requirements listed above, the education expenditures are not considered work-related if the education:

- a. is required in order to meet the minimum education requirements for qualification in his/her employment; or
- b. qualifies the individual in a new trade or business.

If the supervisor is not sure that the graduate course is work-related, the supervisor should contact the Office of Human Resources for assistance in making the determination.