

TUITION REMISSION APPLICATION

INSTRUCTIONS: College employees seeking tuition remission for themselves or an eligible spouse or child(ren) must complete this application and secure the approval of the appropriate Administrators PRIOR to registration. The completed signed form should then be sent to Human Resources. A copy will be returned to the employee. You no longer need to go to the Cashier's Office.

Name (Print) _____ J Number (Required) _____
 Department: _____ Phone Ext. (Required) _____

Student Status (Check One)

Employee Classification (Check One)	Self	Spouse/Other			Child	
		Spouse	Dependent Other	Non-Dependent Other	Dependent	Non-Dependent
Full-Time Administrative Staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Full-Time Faculty	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Full-Time Confidential Staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Full-Time Classified Staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Permanent Part-Time (1 course per semester) Classified/Confidential Staff	<input type="checkbox"/>	N/A	N/A	N/A	N/A	N/A
Permanent Part-Time (2 courses per semester) Classified/Confidential (2 yrs & 20 hrs/wk)	<input type="checkbox"/>	N/A	N/A	N/A	N/A	N/A
Adjunct Faculty (1 course per semester)	<input type="checkbox"/>	N/A	N/A	N/A	N/A	N/A
Adjunct Faculty (2 courses per semester)	<input type="checkbox"/> *	<input type="checkbox"/> *	<input type="checkbox"/> *	<input type="checkbox"/> *	<input type="checkbox"/> *	<input type="checkbox"/> *
Visiting Lecturer (2 courses per semester)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
College Retiree	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

* Adjunct Faculty members must be in Pool VII or above.

I hereby apply for remission of tuition and fees on behalf of :

(Name of Student) _____ J Number _____

who will be taking the following course(s) at the College. (Check term and provide year - please use a separate form for each semester)

- Spring, 20 Early Summer Session 20
 Late Summer Session 20 Fall, 20

Course	Credits*	Days and Times Class Meets
#1		
#2		
#3		
#4		

**TUITION REMISSION DOES NOT INCLUDE THE COST OF BOOKS
 TUITION REMISSION FOR NON-DEPENDENT CHILDREN AND NON-DEPENDENT DOMESTIC PARTNERS IS TAXABLE**

***Tuition Remissions is for ACADEMIC COURSES only. Remission will not be processed if courses are not listed**

 Employee Signature Date

 Approved (Immediate Supervisor) Date

 Approved (Division Dean or Senior Administrator) Date

 Human Resources Date

TAXABLE NON-DEPENDENT TUITION REMISSION VERIFICATION

This Verification must be completed for all tuition remission requests for children and/or domestic partners

Employee Information

J #	Last Name	First Name
Address	City	State/Zip

Student's Information

J #	Last Name	First Name
Address	City	State/Zip

Employee Class (circle one) Administrator Full-Time Faculty Full-Time Confidential Staff
 Full-Time Classified Staff College Retiree Adjunct Faculty Visiting Lecturer

Semester (circle one) Spring Summer I Summer II Fall **Year** _____

According to Internal Revenue Service regulations, an employee/retiree who receives tuition remission benefits for a non-dependent child or domestic partner is receiving taxable benefits which must be reported to the IRS. The IRS considers the following children/domestic partners as dependents, and therefore exempt from the taxation of tuition remission benefits:

- a) A dependent child under the age of 19 who is registered as a part-time or full-time student.
- b) A dependent child between the ages of 19-23 who is registered as a full-time student. Dependent status is determined by age at the end of the calendar year.
- c) A domestic partner who qualifies as a dependent because the employee provides over one-half of support for the domestic partner during the calendar year.
- d) A child of any age who is claimed as a dependent due to a permanent and total disability.

If you have any questions regarding whether a child or domestic partner falls within the IRS definition of a dependent, please consult with your personal tax advisor.

I verify that above-referenced child/domestic partner **is** **is not** (circle one) a dependent based upon the IRS regulations referenced above. I acknowledge that if the above referenced child/domestic partner is not a dependent, the tuition remission benefits that I receive are taxable income. I further acknowledge that if the student is enrolled (a) at the 20% point of the term for credit courses, or (b) on the first day of classes for non-credit offerings, all course tuition and fees will be taxable.

I understand that I have an obligation to inform Community College of Philadelphia of any changes represented on this verification within the tax year of which this form is submitted.

Signature of Employee

Date