



NON-CREDIT 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.**

Name (Print) _____ J Number (Required) _____

Department: _____ Phone Ext. (Required) _____

Employee Classification (Check One)	Self	Spouse/Domestic Partner			Child	
		Spouse	Domestic Partner	Non-Dependent Domestic Partner	Dependent Child	Non-Dependent Child
Full-Time Administrative Staff						
Full-Time Faculty						
Full-Time Confidential Staff						
Full-Time Classified Staff						
Permanent Part-Time (1 course per semester)		N/A	N/A	N/A	N/A	N/A
Permanent Part-Time (2 courses per semester)		N/A	N/A	N/A	N/A	N/A
PT Classified/Confidential (2 yrs & 20 hrs/wk)		N/A	N/A	N/A	N/A	N/A
Adjunct Faculty (1 course per semester)		N/A	N/A	N/A	N/A	N/A
Adjunct Faculty* (2 courses per semester - Must be in pools VII or above)						
Visiting Lecturer (2 courses per semester)						
College Retiree						

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

Student Information

Name of Student: _____ J Number: _____

Relation to Employee: _____

Date of birth: _____

Address: _____

Email Address: _____ Phone Number: _____

What term/semester will the student be taking classes? **A different form is needed for each term/semester.**

Spring	20____
Early Summer	20____
Late Summer	20____
Fall	20____
Winter	20____

Course	Credits*	Days and Times Class Meets	Course Fee Amount
#1			\$
#2			\$
#3			\$
#4			\$
Tuition Remission does not include the cost of books Tuition Remission for Non-Dependent Children & Non-Dependent Domestic partners is taxable Employees may not take classes during scheduled work hours without their supervisor's written permission.			

***Tuition Remission 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

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. By signing this form, you verify that the above-referenced child/domestic

partner dependent status was answered truthfully 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

Updated 9/24

Date