

General Information Please refer to Executive Memorandum No. C-7

General Provisions

- ◆ Remissions for children or partners of domestic partner relationships apply to same-sex domestic partner relationships only. An Affidavit of Domestic Partnership must be on file with Staff Benefits.
- ◆ Remissions will not cover workshop fees, special fees, laboratory fees, industrial practice fees, or differential fees approved for a course or program of study.
- ◆ If a staff member's appointment terminates within six weeks after the start of the semester or prior to July 1 during the summer period and course work is continued, full student fees must be paid for the semester or summer period.
- ◆ If a staff member is an official retiree of the University the completed application (Form 15) should be sent to Human Resources Services/Staff Benefits in Freehafer Hall for verification prior to delivery to the Bursar's Office.

Staff Remit

- ◆ Part-time Lecturers and Visiting Scholars are not eligible for the staff fee remission.
- ◆ Remission applies to undergraduate and graduate courses.
- ◆ Will remit fees up to 7 credit hours during fall/spring semester - 4 in summer. Regular fees will be assessed on each hour over the limit.

Staff Child Remit

Staff Child Dependents Are: (1) Natural children, stepchildren, legally adopted children, or eligible foster children who have not reached their 25th birthday prior to the term for which they will next enroll, who are unmarried and are dependents of the employee as determined for federal income tax purposes with respect to the qualified tuition reduction income exclusion or by a qualified child support order. Stepchildren and legally adopted children must have had this status for at least one full year at the time of enrollment to be eligible for this benefit. (2) Such children who have not received or completed requirements for a baccalaureate (or equal) degree from a four year degree granting institution; and (3) such children who are eligible for admission and retention under existing University policies.

- ◆ Parent, guardian or domestic partner must be employed in a regular half-time or more position.
- ◆ Graduate Staff, Part-time Lecturers and Visiting Scholars are not eligible for the staff child fee remission.
- ◆ Student must be a full or part-time degree seeking undergraduate student.
- ◆ Student must not have earned a baccalaureate or professional degree from any other institution.
- ◆ Student must be seeking a degree offered by the West Lafayette, Calumet, Fort Wayne, or North Central Campuses.
- ◆ Student must be under 26 years of age to initially obtain the remission.
- ◆ Students who are enrolled and turn 26 years of age will be eligible for the fee remission as long as they are continuously registered.
- ◆ The remission will be entered initially for 5 years. If it takes longer than this to obtain the degree, please complete another application form at that time stating how many more semesters are needed for graduation.

Staff Spouse/Domestic Partner Remit

- ◆ Employee must be employed on a continuous basis for at least two years before the spouse or domestic partner is eligible for the remission.
- ◆ Part-time Lecturers and Visiting Scholars are not eligible for the staff spouse fee remission.
- ◆ Graduate staff spouses are eligible for remission of non-resident tuition.
- ◆ Remission applies to undergraduate and graduate courses.
- ◆ Will remit fees up to 7 credit hours during fall/spring semester - 4 in summer. Regular fees will be assessed on each hour over the limit.

Note: Please make sure to obtain both the employee's signature and the departmental signature on this application as the fee remission will not be entered without proper certification. Return the completed application form to the Bursar's Office in Hovde Hall.

Taxable Remission Information:

Under current Federal laws all or some portion of tuition remission benefits may be subject to income or FICA taxes. It is the policy of Purdue University to comply with Federal and State laws requiring the reporting of such income and withholding of such taxes. The University's Human Resources Service Center will deduct the required tax withholdings from the employee's regular paycheck during the semester period. An appropriate information return may be issued to an official retiree or to the Qualifying Surviving Spouse/Dependent of a deceased employee.

Applicant*	Enrollment	Tax Implications
Regular Employee applying for <i>Staff</i> Remission	Undergraduate	Remission benefits are not taxable
	Graduate, or Professional	Tax Benefits are taxable per IRS regulations after the first \$5,250
Graduate Teaching or Research Assistant applying for <i>Staff</i> Remission	Graduate, or Professional	Remission benefits are not taxable
Dependent Child applying for <i>Staff Child</i> Remission	Undergraduate	Remission benefits are not taxable
Non-Dependent Child applying for <i>Staff Child</i> Remission	Undergraduate or Professional	All remission benefits are taxable
Spouse applying for <i>Staff Spouse</i> Remission or Qualifying Surviving Spouse Remission	Undergraduate	Remission benefits are not taxable
	Graduate or Professional	All remission benefits are taxable
Domestic Partner applying for <i>Staff Spouse</i> Remission	Undergraduate, Graduate, or Professional	All remission benefits are taxable
Surviving Child, Dependent of Staff/Official Retiree in Year of Death, or both Parents deceased and under Age 25	Undergraduate	Remission benefits are not taxable
Surviving Child, unless Dependent of Staff/Official Retiree in Year of Death, or both Parents deceased and under age 25	Undergraduate or Professional	All remission benefits are taxable.

* For purposes above, any reference to Staff shall include an individual whose University status is "official retiree".