

Employee Tuition Waivers

This program applies to full-time University employees who are not covered by a bargaining unit and to those employees who are covered by a bargaining unit that negotiated this benefit with the University. Part-time and OPS positions are not currently eligible for this benefit. Employees covered by this policy are permitted up to six (6) credit hours of coursework at UWF per term (fall, spring, summer) without payment of tuition. An employee may assign all or part of his/her six (6) credit hours to his/her dependents; however, the total for the employee's family cannot exceed six (6) credit hours per semester.

The employee tuition fee waiver permits one of the following choices each semester:

1. An employee may use up to 6 credit hours for undergraduate or graduate courses.
2. An employee can use 3 undergraduate or graduate credit hours and passes on to a dependent up to 3 undergraduate credit hours.
3. An employee may pass on to a dependent up to a total of 6 undergraduate credit hours.
4. An employee may pass 3 undergraduate credit hours to two separate dependents for a total of 6 credit hours.
5. An employee may pass on up to 3 graduate credit hours to a dependent. An employee may NOT use 3 graduate credit hours and pass on 3 graduate credit hours to a dependent. If the employee transfers 3 graduate credit hours to a dependent, then the employee forfeits the waiver for themselves. In this scenario, the employee CANNOT still use 3 undergraduate credit hours for themselves.
6. Two employees who work at UWF may pass up to 6 undergraduate credit hours each to a dependent for a total of 12 credit hours.

Note: An employee can split the allocation of credit hours between as many dependents that they want, as long as the credit hours do not exceed the maximum of 6 undergraduate or 3 graduate credit hours. For example, the employee could give 2 undergraduate credit hours to 3 different dependents for a total of 6 undergraduate credit hours.

Eligible full-time employees may apply for this benefit by signing on to [MyUWF](#) and searching for "Employee Tuition Fee Waiver." Eligible full-time employees may apply up to 45 days prior to each semester.

Courses such as study abroad, directed studies, practicums, internships, music and theatre performance, and one-on-one course situations such as theses and dissertations are not authorized.

For the purposes of this program, an employee's "dependent" is defined as follows:

- His/her spouse (must be legally married by the first day of classes for the semester),
- His/her natural, adopted, or stepchild who must be under the age of twenty-five (25) on the first day of classes for the semester, or
- A child for whom the employee is a legal guardian and who is under the age of twenty-five (25) as of the first day of classes for the semester,
- A child over the age of twenty-five (25) who otherwise meets the criteria in either of the two previous bullets, as long as that child is claimed as a dependent on the employee's federal tax return or the employee pays more than 50% of that child's support, as defined by the IRS.

Dependent qualification for this program is unrelated to dependency for residence for tuition purposes or financial aid status.

Human Resources will determine the eligibility of your designated dependents for the tuition waiver. Human Resources will be notified when additions/changes are made to your selections. You may revisit these pages to check the status of your request at any time. Please allow a minimum of 5 working days for Human Resources

to process your request. Should you have any questions regarding the status of your waiver request, feel free to email [Human Resources](#) now or contact the office by phone at 850.474.2694.

Employees and dependents applying for this benefit should use the normal registration process. The UWF Cashier will apply all approved waivers before the first day of classes. You and/or your dependents should check your Account Balance page in [MyUWF](#) prior to the fee payment date to see if your waiver has been applied and if there is still an outstanding balance. **Please do not disregard a "fees due" email from the UWF Cashier even though you have applied for this waiver.** Certain portions of a course fee such as Material and Supply fees are not covered by the waiver and must be paid by the employee or dependent. If you have a question about your fees or your waiver, feel free to email the UWF Cashier or contact the office by phone at 850.474.3035.

Special Notice: Employee Tuition Fee Waiver – Taxability

In general, IRS regulations consider anything of value provided to an employee by an employer to be a form of compensation. All compensation must be reported as taxable wages and is subject to income tax withholding, unless specifically excluded by the Internal Revenue Code (IRC).

- Employee graduate level waivers are taxable when they exceed \$5,250 in the year.
- Spouse and dependent graduate level waivers are taxable from the first dollar.
- Undergrad is not taxed at this time.
- Once the DROP/ADD is closed the taxes, where applicable, are applied.

Payroll receives a report at the end of the DROP/ADD period for each term to determine any taxable amount. The amount of taxable income will be calculated and spread over at least four pay periods, when possible. Payroll will notify affected employees via email with the taxable amount and the pay periods when the amount will be added to their taxable income.

Forms, which are not submitted at least one week before the first day of classes, may not be approved before the fee payment date. In these cases, it is the employee/dependent's responsibility to pay fees before the fee payment date. **Failure to do so will cause a late fee to be assessed.**

This program is not authorized for the following kinds of courses: study abroad, directed studies, practicums, internships, music and theatre performance, and other one-on-one course situations such as theses and dissertations.

The Employee Tuition Fee Waiver is authorized on a space available basis for degree and certificate seeking students. Students that are non-degree and not in a certificate program are ineligible to use the UWF Employee Tuition Waiver for programs or courses that are offered through Continuing Education (all requirements associated with the waiver and the other limitations on the kinds of courses it can be used for remain in effect). The benefit does not include remedial courses conducted on the UWF campus by Pensacola State College.

If you have any questions, please contact Human Resources at 850.474.2694.