

SUNY BROOME COMMUNITY COLLEGE

ESPA, GUILD, FACULTY and ADMINISTRATION EMPLOYEES

EMPLOYEE TUITION WAIVER APPLICATION

(Please PRINT all information)

I, _____, hereby apply for a tuition waiver for the registrant indicated below for the
_____ Winter _____ Fall _____ Spring _____ Summer 20_____ semester
(Must use a separate application for EACH semester)

REGISTRANT'S INFORMATION

Registrant's Name: _____ DOB: ___/___/___ BCC ID.# _____
Last First

Relationship to Employee: _____ Employee _____ Legal Spouse _____ Dependent Child**

**If this waiver is for a dependent child, please complete the Dependent Child Worksheet form in addition to this Tuition Waiver.

I have completed the Dependent Child Worksheet form. Do you meet the requirements of IRS definition of dependent child? _____ YES _____ NO

If employee – Position: _____ Department: _____

If Waiver is for Employee, is the course(s) during your work schedule? _____ YES _____ NO
(If yes, complete the course name & time and obtain supervisor approval.)

Course Name _____ Time(s) _____ Supervisor Approval _____

I certify that I am a Full-Time/Part-Time employee of SUNY Broome Community College covered by the SUNY BCC ESPA, Guild, Faculty and Administration contract. If this waiver is for use by a person other than myself, I further certify that said person is my legal spouse or dependent child. I have completed the Dependent Child Worksheet as defined by the IRS Code Section 152(f)(1) and Section 152(e) - divorced parents. I understand that I am responsible for all fees including non-resident charges not resolved by submission of a valid certificate of residency. Additionally I understand that if said child is **NOT** a dependent child under the IRS definition, the benefit may be taxable and added to my taxable wages.

Employee Signature

Date

Approval

This waiver is contingent upon meeting all requirements of the current article pertaining to tuition waivers in the appropriate bargaining unit. ***This tuition waiver must be submitted on or before the date billing is due.***

Human Resources Officer/President's Designee

Date

Division Vice President

Date

Upon approval please forward to Original to Student Accounts (SS-113) for application to account.

Copies to Employee, Employee File and Payroll

Revised May 2023

SUNY BROOME COMMUNITY COLLEGE

DEPENDENT CHILD WORKSHEET - The purpose of this form is to help you determine if your child meets the IRS dependent child {code Sec. 152(f) (1)} definition to determine taxable/non-taxable fringe benefits. Tuition waiver benefits are available as a non-taxable fringe benefit to an employee's DEPENDENT CHILDREN who qualify under the IRS definition. For this purpose, "dependent child" means any child {as defined in Code Sec. 152(f)(1)} of the employee who is a dependent of the employee or a child whose parents have died and who has not attained age 25; a child of divorced parents, to whom Code Sec. 152(e) applies, is treated as a dependent of both parents.

Dependent's Name

The above-named child is:

Please check the appropriate box under Section A and Section B:

A. My son or daughter (either natural or legally adopted),

OR

My stepson or stepdaughter,

OR

A child who has a court-appointed legal relationship with me (i.e. adoption, guardianship, foster child) who is a member of my household.

AND

B. A child for whom I provide over one-half (1/2) of his/her support;

OR

A child who:

- a) Receives over one-half (1/2) of his/her support from parents who are divorced, separated, or living apart, and
- b) Is in the custody of one or both of his/her parents for more than one-half (1/2) of the calendar year;

OR

A child who:

- a) Receives over one-half (1/2) of his/her support from parents (but neither parent contributes over one-half (1/2) of the support),
- b) Receives over 10 percent of his/her support from me, and
- c) Have neither received a waiver of dependency from anyone else who contributes over ten (10) percent;

OR

A child:

- a) Who has not attained age 25, and
- b) Both of whose parents are deceased.

If you meet one of the requirements in each section A & B above, you meet the IRS definition of dependent child. Mark YES on the tuition waiver form. This benefit is not a taxable fringe benefit.

If you do not meet one of the requirements in each section A & B above you do not meet the IRS definition of dependent child. Mark NO on the tuition waiver form. This benefit is a taxable fringe benefit.

****Employee should retain this form for their personal records – DO NOT SUBMIT TO HUMAN RESOURCES WITH EMPLOYEE TUITION WAIVER APPLICATION.**

Revised

May 2023