



**QUALIFIED TUITION REDUCTION
FOR SPOUSE & DEPENDENT
APPLICATION**

Name of Student: _____

Student ID #: _____

Address: _____

Telephone: _____

Employee Name: _____

Dept: _____

Relationship to employee: Spouse Eligible dependent

SWOSU reserves the right to request proof of qualifying eligibility.

Calendar year for which application is made: _____

Check One and Sign

IF you meet Qualification A:

My signature acknowledges that I have read the Program Guidelines and Procedures and attest that my dependent or spouse meet these required conditions.

Signature of Employee

Date

OR

IF you meet Qualification B:

My signature indicates my understanding and acceptance of tax liabilities for this taxable benefit. I am advised that if I have questions regarding this taxable benefit I will contact my tax consultant.

Signature of Employee

Date

Submit completed application to the Human Resources Office no later than 10 days prior to the semester.

Approved: _____
Human Resources Office/Date

Student Financial Services Office/Date

Not Approved: _____ (For reasons stated below):

If not approved, the applicant may make an appeal in writing to the Appeals Committee. The Appeals Committee is appointed by the President of SWOSU and the membership is confidential in order to avoid potential conflicts.

Send appeals to the Human Resources Director in a sealed envelope addressed to:
APPEALS COMMITTEE – QUALIFIED TUITION REDUCTION FOR SPOUSE & DEPENDENT

See next page for Program Guidelines and Procedures

Qualified Tuition Reduction for Spouse and Dependents

PROGRAM GUIDELINES AND PROCEDURES

Application Deadline: The application is to be received prior to the start of the semester by the Human Resources Office. This application will remain valid for one calendar year. Applicants not applying for the Spring semester should submit their completed applications at least ten days prior to the beginning of the term that the applicant plans to attend.

A. Qualifications (non-taxable): The applicant must be a child, stepchild or legal ward of a full-time employee of SWOSU, a child of an OTRS vested retiree of SWOSU, a full-time employee's spouse who is not a full-time employee or retiree of SWOSU or the child or spouse of an employee who has died or has a Social Security qualified disability received while in the service of SWOSU. An employee must have been hired prior to the beginning of a term for an applicant to receive an award for that term.

1. A child, stepchild or legal ward of an employee qualifies for this tuition award if they meet the IRS qualifications which may be found at www.irs.gov and are claimed as a dependent for income tax purposes.
2. The employee's signature on the award application certifies that the applicant qualifies as a dependent as outlined above and qualifies for this non-taxable benefit per the IRS code requirements.
3. The applicant must be a qualified resident of Oklahoma as defined by the Oklahoma State Regents for Higher Education.
4. The award is for undergraduate level course work only (does not include the last two years of course work for pharmacy professional students).
5. The award is for undergraduate level tuition only and does not include any fees or taxes.
6. The award, if granted, does not apply to class auditing, workshops, non-credit courses or adult education.
7. The award will be limited to 12 hours of undergraduate course work per term.

B. Qualifications (taxable): The applicant will meet the same qualifications as stated above in Section A, paragraph one, but includes children that are not a dependent of the employee according to IRS qualifications and all graduate courses. This tuition award is a taxable benefit to the employee at the undergraduate rate (1000-4000 level courses) and graduate rate (5000 level or higher courses). **The employee understands and accepts the tax liabilities for this taxable benefit that will be reported on their W-2.** If the employee has any questions regarding this taxable benefit, they should contact their tax consultant.

Availability: Awards for future semesters will depend on the circumstances at the time of granting such future awards.

1. The award program may be terminated at the discretion of the University at anytime.
2. A student must meet the retention standards as outlined in the University Catalogs.
3. A student cannot receive an award while on academic suspension.
4. A student cannot receive an award while on academic notice or academic probation unless a written appeal has been submitted to and approved by the Appeal Committee.
5. A student cannot receive an award while on student conduct probation.
6. If the fulltime SWOSU employee terminates employment, the tuition award benefit will cease at the end of the semester in which employment was severed.

Financial Aid Coordination: The award program will be integrated with any other financial aid received from or through SWOSU. Multiple awards may be granted, but in no case shall awards generate a cash refund or credit to be applied to other charges or fees. Total aid cannot exceed estimated cost of attendance.

Student Appeals: The student may appeal to the Tuition Award Program Appeals Committee for reconsideration of a denied award. The decision of the appeals committee is final. Send appeals to the Director of Human Resources; addressed to: **Appeals Committee – Tuition Award Program Human Resources.**