Program Highlights

- The dependent fee waiver program was approved by the State Board of Education in April, 2013 as an ongoing benefit offering.

- Eligible faculty and staff and their spouses may utilize the fee waiver program for employees and spouses. However, those employees requesting the fee waiver benefit for a dependent child will not be able to utilize the fee waiver for themselves or a spouse during the same semester, unless the employee has a documented job requirement to complete a specific course.

Eligibility

- The benefit is available to a dependent child of a current, permanent Boise State employee who has completed at least five consecutive months of benefits-eligible service with the University, and who is scheduled to work at least 20 hours per week. Children of temporary employees and adjunct faculty are not eligible, and there are no reciprocal benefits for children of employees at other state institutions or agencies.

- Dependent children of employees on leave without pay (except for approved medical leave) are not eligible for the dependent fee waiver benefit.

- For purposes of program eligibility, a dependent child is defined as an unmarried child who is under age 26 as of the first day of the semester. A child is a son, daughter, stepchild, adopted child, child placed for adoption, or foster child. Grandchildren and other custodial children are not eligible for the benefit. Note: the fee waiver benefit is taxable to the employee for any child who does not qualify as the employee’s dependent for federal income tax purposes (see “Taxation,” below).

- Dependents must first apply and be admitted to the University to be eligible. The fee waiver does not guarantee acceptance or admission to the University or any particular program.

- Only one dependent fee waiver for one child will be allowed per semester per family. If both parents work for the University, only one child will be permitted to utilize the fee waiver in any term.

Benefits

- The dependent fee waiver benefit will apply to tuition and fees for either a part-time schedule, or a regular full-time class load, as defined by the University. Overload credits are not eligible for the fee waiver. Tuition for study abroad is eligible for fee waiver, but the discount is not applicable to special program fees that are not billed as tuition.

- The cost to the enrolled dependent under the fee waiver is a $25 registration fee plus 35% of the regular applicable resident or non-resident tuition and fees. A $50 late fee will apply for fee waiver applications received after the established deadline for the semester. Late payment fees may also apply if tuition owed is not received by the payment deadline for the session.

- A student who makes any changes at registration or during drop/add to the classes they intend to take must complete a revised fee waiver form and submit it to Human Resource Services for approval and processing.

- Eligible dependents may be enrolled in either undergraduate or graduate classes on a full time or part time basis.

- The dependent fee waiver program is only applicable for Boise State University students; it does not apply to courses taken at other universities.
• Certain classes and/or programs are not eligible for the dependent fee waiver. Generally, all non-credit and self-support programs are not eligible for the waiver with the exception of intersession and summer session. Courses that are ineligible for fee waiver are designated by the University at any time at its sole discretion and are subject to change without notice. The University will attempt to identify such exempt courses and include this information in their course descriptions; however, the lack of such information in a course description shall not guarantee that a course is not exempt. Human Resource Services does not have the authority to determine eligibility of specific courses or make exceptions to these rules. See additional exclusions below.

• Financial aid for students receiving the fee waiver benefit will be adjusted to account for the reduced tuition and fees. Students concerned about reductions in financial aid should contact the Financial Aid Office before submitting the fee waiver form.

**Taxation**

• The value of the dependent fee waiver is always taxable for graduate students.

• In order for a dependent fee waiver to be tax-exempt, the employee’s child must be an undergraduate student and considered the employee’s dependent for federal income tax purposes, meaning the child meets **all** of the following criteria:

  1. Is the employee’s unmarried child/stepchild (whether by blood or adoption) or foster child;
  2. Be under age 19 or a full-time student (carrying 12 credits at least 5 months of the current calendar year) under age 24 (age determination made on December 31 of the current year) or permanently and totally disabled as defined by section 22(e)(3) of the Code;
  3. Lives with the employee for more than one-half of the year (with the exception of allowable temporary absences);
  4. The child cannot provide more than half of his/her financial support for the year;
  5. The child cannot be classified as another taxpayer’s "qualifying child" (as defined in Code Section 152(c)), and
  6. The child must be a U.S. citizen, a U.S. national, or a resident of the U.S., Canada or Mexico.

• The dependent fee waiver benefit is taxable to the employee if their enrolled dependent child does not meet the criteria above or is a graduate student.

• Where applicable, taxes will be deducted from the employee’s paycheck during the last five pay periods of the semester.

**Exclusions and Other Information**

• If an employee’s dependent child enrolls with the fee waiver and the employee subsequently resigns or is terminated from his/her employment prior to the end of the first eight weeks of classes, the student will be responsible for paying the full amount of tuition and fees required for their enrollment. Summer school will require full payment of tuition and fees if the employee separates from employment prior to the date that is halfway through the session.

• The dependent fee waiver **does not** apply to following fees/costs:
  - Admission application fees
  - Special program or course-specific fees
  - New student curriculum fee (one-time fee for new undergraduate, degree-seeking students)
  - ID card fee
  - Dropped class fee charges
  - Graduate fee premium for graduate-level classes
- Undergraduate nursing program fee
- Student Health Insurance (SHIP)
- Room and board
- Required books, materials, or supplies

- An employee requesting to utilize the fee waiver benefit for themself and a dependent child in the same semester must furnish documentation in the form of a completed performance review form with specific performance or personal development goals and objectives, requiring completion of specific university courses. The documented job requirement must be submitted for approval by the department and applicable VP or Provost.

- An employee (or student) who violates or otherwise abuses the dependent fee waiver policy will have the fee waiver discount removed and will be responsible for the full tuition and fees for their student’s enrollment for the current term. The employee will also be denied the use of the dependent fee waiver for their dependent child for the following semester. In addition, the employee may be subject to disciplinary action, up to and including separation from employment with the University.