

# Southern Oregon University



\*\*For Oregon State University, see the OSU website for application deadlines:  
<http://hr.oregonstate.edu/benefits/staff-fee-privileges-tuition-reduction>

\*\*For the University of Oregon, see the UO website for forms and application deadlines:  
<http://hr.uoregon.edu/benefits/staff-rates>

## 2022-23 Academic Year Staff Fee Privileges Approval Form **Qualified Family Member: Transfer of Staff Fee Benefit**

**\*\*A New Form Must Be Completed by the Employee Each Term\*\***

- Employee submits approval form to Human Resource Services by application deadline.
- Employee in a qualifying position is eligible to use or transfer the Staff Fee Benefit if employment begins on or before the term begins.
- If the form is submitted after the specified deadline it may be approved at the discretion of both the employing and enrolling campuses; employees with approved late submissions will be responsible for accrued interest and billing charges.
- If employment terminates before the term begins, reduced fee benefits are not available - even if campus HR previously approved.

### A. Employee Information Section (check one):

Print Name (Last, First, Middle): \_\_\_\_\_

Employee ID #: \_\_\_\_\_ Email Address: \_\_\_\_\_ Work Phone: \_\_\_\_\_

Employing Institution: \_\_\_\_\_ Employing Department: \_\_\_\_\_

### B. Student Information Section:

Print Name (Last, First, Middle): \_\_\_\_\_ Date of Birth: \_\_\_\_\_

OUS Campus Providing Classes: \_\_\_\_\_ ID # at Host Campus: \_\_\_\_\_ Year: 2022-23 Term: \_\_\_\_\_

- (1) Does the student have a Bachelor's degree?
- (2) Will the student apply these credits toward an advanced degree?
- (3) Is the student enrolled in a graduate program? *(If yes, complete Section D.)*

### C. I am transferring my Staff Fees Benefit to an eligible family member as indicated below:

**My spouse** and I certify we are legally married as of the first day of classes for the term noted.

**My dependent child/relative** and I certify they qualify as my dependent for **tax purposes** as of the first day of classes for the term.

**My domestic partner** and I certify we are partners through the following process (Check one):

**Affidavit of Domestic Partnership**

**Certificate of Domestic Partnership**

**My domestic partner's dependent child** (not my natural or adopted child) and I certify the child qualifies as my domestic partner's dependent for **tax purposes** as of the first day of classes for the term. The child is eligible by the following process (Check one):

**Affidavit of Domestic Partnership**

**Certificate of Domestic Partnership**

*Spouse & Dependent: Undergraduate courses are not subject to state & federal withholding; graduate courses are subject to state & federal withholding. Domestic Partner & Domestic Dependent: Both undergraduate and graduate courses are subject to state & federal withholding.*

### D. Family Member registers for Graduate course(s): Undergraduate classes do not need to be itemized to receive reduced tuition benefit.

Maximum of 12 credit hours per term when classes are taken at another Oregon public University. No maximum when classes are taken at SOU by SOU employees or dependents.

DEPARTMENT Subject Code (If known)	COURSE Prefix & Number	DAY/TIME	TITLE	HOURS OF		UNIVERSITY
				credit	audit	

I certify that I will be select one:

- Employed at least .5 FTE in a qualifying position for the application year/term
- On leave from my .5 FTE or more, qualifying position

I qualify for staff tuition rates and I am hereby transferring my staff fee privileges to the person named above for the year and term specified. I understand that a new form must be completed for each term I choose to transfer my staff fee privileges. *I understand my family member must report receiving this tuition benefit when applying for student financial aid.* I certify that the family member receiving my transferred staff fee privilege is eligible under the program. I understand that misapplication of this benefit to a person who is not eligible, after tuition is assessed, may result in disciplinary or legal action. I also understand I am responsible for any applicable taxes or withholdings, if any, as required under the Internal Revenue Code and by the state of Oregon. I understand that the university may require proof of eligibility for my family member. I authorize each university where classes are attended by my family member to release all assessed staff tuition information to university and, if applicable, University Shared Services Enterprise (USSE) Human Resources and payroll representatives. I understand the university where I enroll for classes excludes certain classes and programs from staff fee privileges. Excluded classes may be found by visiting the website of the institution where you intend to enroll.

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

**F. Additional Information:**

The Staff Fee Privileges Benefit for family members is 30% of resident undergraduate tuition assessed at the teaching institution, rounded to the nearest dollar. At campuses where an undergraduate differential tuition structure is in effect, the staff fee rate will be assessed at the regular (not differential) resident undergraduate tuition rate for both undergraduate and graduate students. Family members are required to pay **all mandatory fees (including building, health, incidental fees) and any applicable course fees, payment deadline fees, registration fees, etc.** A one-time Matriculation Fee applies to family members admitted into a program. Fees assigned to participating self-support programs are paid by the family member unless waived by the university.

"Family member" includes a spouse or domestic partner as well as qualifying children of any Oregon University employee or domestic partner who have not attained the age 24 by the end of the calendar year. An employee must be legally married to a spouse and children or qualifying relatives must also qualify as dependents for tax purposes. A domestic partner must meet the requirements outlined in the Affidavit of Domestic Partnership form or have a Certificate of Domestic Partnership to be eligible for transfer of Staff Fee Privileges. Children of domestic partners must qualify as dependents for tax purposes. As long as a child of the employee, spouse or domestic partner is no older than age 23 by the end of the calendar year, is a student, not disabled and meets IRS relationship, residency, and support requirements; the dependent is considered a "qualifying child" for tax purposes. A dependent child or relative of the employee, spouse or domestic partner, who is a student, not disabled, and who attains the age of 24 during the calendar year is considered a "qualifying relative." A "qualifying relative" is considered a dependent of the employee or domestic partner if the same IRS relationship, residency, and support elements for tax purposes are the same as for a "qualifying child." Please consult an Oregon tax professional if you have any questions regarding whether or not your dependent meets the IRS qualifications.

The staff benefit cannot be subdivided among family members during the term when the benefit is utilized at another Oregon public university. Part-time employees **with less than .5 FTE** and their family members are not eligible for staff fee privileges. Staff fee privileges apply to all of the following : Eastern Oregon University, Oregon Institute of Technology, Oregon State University, Portland State University, Southern Oregon University, the University of Oregon and Western Oregon University. Campus presidents may elect to exclude certain programs or classes from this policy. Staff members who use the staff fee privileges for courses away from their employing (home) institution are subject to the tuition rates, policies and procedures of the instructing (host) institution. The institutions reserve the right to deny staff fee privileges for failure to meet the submission deadlines shown on this form.

Tuition is not assessed to family members auditing for-credit courses, but attendance must be with the **instructor's consent** and on a space-available basis. Audit may be used in addition to staff fee privileges during a term by one qualifying student, but **may not be subdivided between family members** during a term or semester. Qualified family members may be permitted to take noncredit classes at approximately **one-third of the fee assessed** to other registrants. All applicable course or material fees associated with auditing for-credit classes will be assessed by the institution and are the responsibility of the family member using the transferred benefit.

IRC Section 117 permits undergraduate level tuition reduction as a non-taxable benefit to employees and dependents. Domestic partners and their dependents are subject to federal and state taxes on the imputed value of the tuition benefit for **both undergraduate and graduate tuition.** Employees whose same-sex domestic partners take undergraduate classes are subject to Oregon income tax on the imputed value. The university will provide the annual amount of the imputed income on the employees W-2 form. The employee may need to seek tax advice regarding how to claim the associated Oregon income reduction. Please note that non-resident domestic partners imputed tax value of staff fee rates is based on non-resident tuition rates under the provisions of OAR 580-010-0086.

**For more information about Staff Fee Privileges contact the Human Resources office on your campus (OSU employees - contact your Business Center).**

**HR USE ONLY**

Staff Fee Privileges: \_\_\_\_\_ Approved \_\_\_\_\_ Denied Notes: \_\_\_\_\_

HR Name/Signature \_\_\_\_\_ / \_\_\_\_\_

University \_\_\_\_\_ Date \_\_\_\_\_

**Note: Signature indicates only that the family member is eligible to use the Staff Fee Privileges Benefit. It is the responsibility of the family member to verify if programs or courses are excluded from the benefit.**