

**Old Dominion University  
Tuition Assistance Program For:  
Faculty and Faculty Administrators  
Application Form**

**Student - PLEASE COMPLETE**

Fall  Spring  Summer , 200\_\_

University ID# \_\_\_\_\_

Name \_\_\_\_\_

Home Address \_\_\_\_\_

Work Phone \_\_\_\_\_ Home Phone \_\_\_\_\_

Is this the first time you have requested a scholarship?  Yes  No

**Course for which scholarship is requested:**

<u>Course Name</u>	<u>CRSE No.</u>	<u>Credit Hours</u>
_____		

Will you be eligible for in-state tuition rates?  Yes  No

**Check One:**

Full-time Faculty

Full-time Faculty Administrator

Hire Date: \_\_\_\_\_

## ***Tuition Assistance Program: Terms of Agreement***

Please read the following regulations. **Signature is required.**

1. Payment of course becomes the responsibility of the employee if the employee:
  - a. receives a grade of less than a B- if graduate course, D or F if undergraduate course, or I;
  - b. drops or withdraws (W/WF) from an approved course **after** tuition deadline;
  - c. terminates employment during the semester;
  - d. changes an approved course to an audit.
  
2. Tuition assistance may not be approved if:
  - a. the employee dropped, withdrew, receives a grade of less than a B- if graduate course, D or F if undergraduate course, or I for two or more semesters;
  - b. the employee had the same course approved previously and dropped, withdrew, received an I, less than a B- (graduate course), D or an F (undergraduate course) and is requesting tuition assistance for the same class.
  - c. the employee does not provide proof of registration for the course requested.
  
3. **If requirements of this program are not met, a payroll deduction is, by this agreement, authorized to satisfy a tuition debt.** It is understood that the debt may be paid through the Cashier's Office in the Office of Finance. If this is not done in a timely manner, a **payroll deduction** is herewith authorized to be processed for the amount of indebtedness against the employee's paycheck. Late fees and, if applicable, collection fees may be assessed by the Office of Finance.
  
4. The request for tuition assistance is contingent upon the availability of funds and will be approved based on seniority of employees applying for aid. If funds are not available at the time the request is submitted, the indebtedness for the course remains the responsibility of the student.
  
5. Payment for any course will not exceed the in-state tuition rate for Old Dominion University.
  
6. Failure to comply with the tuition assistance program policy may influence future decisions concerning such tuition assistance.
  
7. Changes to the original application (drop/add/withdrawal) must be reported immediately to Human Resources.
  
8. An appeal may be filed with the VP should tuition be denied for any reason other than for lack of available funds.

### **Certification**

**I certify that I have read and understand the eligibility requirements and processing procedures for the tuition assistance program. The information I have provided is complete and accurate to the best of my knowledge.**

**Signature:**

\_\_\_\_\_ **Date** \_\_\_\_\_  
**Applicant**

**Important Notice: tuition assistance received for graduate level courses may be considered as taxable income.**

**For the Human Resources Department Use Only**

**Date Received** \_\_\_\_\_ **Date Approved** \_\_\_\_\_ **Denied/Reason** \_\_\_\_\_

3/31/09

**Old Dominion University**  
**Tuition Assistance Program for:**  
**Faculty and Faculty Administrators**

**General Information & Instructions**

**Eligible Recipients**

Full-time Faculty and Faculty Administrators whose annual income does not exceed \$89,000 and have completed one full year of service at deadline.

**General Information**

Funds are available only for tuition and may not be applied to books, travel, supplies, etc. Prior to submitting tuition assistance requests for courses at Old Dominion University, you must be admitted through the Admissions Office. Applications will not be accepted prior to the beginning of registration for the semester or after the deadline for submission. The deadlines are August 1 (by 5:00 pm) for the fall semester, December 1 (by 5:00 pm) for the spring semester, and May 1 (by 5:00 pm) for all summer sessions, unless the first falls on a weekend and then the deadline will be the first work-day following the first. Only current-in-state tuition rates will be paid for courses taken.

**Maximum number of hours:**

**Not to exceed 3 credit hours at the in-state rate in the Fall Semester**

**Not to exceed 3 credit hours at the in-state rate in the Spring Semester**

**Not to exceed 3 credit hours at the in-state rate in the Summer Sessions**

**Instructions for Requesting Tuition Assistance**

1. Register for class
2. After registering, complete a tuition assistance application form for faculty and faculty administrators and submit it to the Human Resources Department, Building II, at 1509 W. 49th Street with a copy of your registration receipt or proof of registration.

**Application forms without a registration receipt or proof of registration attached will not be considered for funding.**

3. Sign and date the application form.

**State or Federal Financial Aid**

Expected tuition assistance from the Department of Human Resources must be reported by the student to the Office of Student Financial Aid no later than the date the application for tuition assistance is completed if the employee has applied, or intends to apply for, federal or state aid. The Office of Student Financial Aid is required to reduce federal or state aid (including loans) in most cases when other forms of assistance are anticipated.

**Applications will be approved in order of seniority of employees applying for tuition assistance. Call the Department of Human Resources at 683-4237, if you have questions.**

# TAXABLE TUITION ASSISTANCE

## GRADUATE COURSES

### Background and Job Related Issues:

**Undergraduate tuition assistance.** Old Dominion University offers “tax free” undergraduate tuition assistance to faculty/staff and their dependents/spouses under IRC Section 117.

**Graduate tuition assistance.** The Economic Growth and Tax Relief Reconciliation Act of 2001 permanently re-enacted Section 127 to allow Old Dominion University to offer “tax free” graduate tuition assistance to faculty/staff. Graduate level classes taken by faculty and staff after December 31, 2001 will no longer be taxed. However, the Section 127 extension does not apply to graduate level courses taken through the tuition assistance program for dependents and spouses of faculty, faculty administrators, and classified and hourly staff.

Graduate courses taken through the tuition assistance program by spouses/children/dependents continue to be taxable to the employee. The taxable amount will be added to the employee’s taxable wages per the payroll schedule below and all federal, state and FICA taxes will be withheld as required.

### Tax Impact and Payroll Schedule:

Taxable Graduate Level Tuition Assistance (for spouses/children/dependents) is still considered a “non-cash taxable fringe benefit.” When the taxable amount is added to the employee’s taxable wages for the pay period, all federal, state and FICA taxes are required to be withheld. Taxable Graduate Tuition Assistance (for taxable courses taken by spouses/children/dependents) will be added as follows:

#### **Semester Assistance Received**

#### **Pay Date Assistance Taxed**

**Spring Semester**

**4/16 and 5/1**

**Fall Semester**

**11/16 and 12/1**

The expected additional tax impact is approximately 27% additional federal withholding; 5% additional state withholding and 7.65% additional FICA withholding. **Remember, this is just an estimate and can change depending on the employee’s current W-4 form (federal) and VA-4 form (state) on file.** Each participant will receive specific information about the amounts that will be added to taxable wages and the additional taxes that will be withheld from their pay about a week prior to the pay date the benefits are scheduled to be taxed.

For additional information about the taxability of graduate level tuition assistance, please call the Payroll Office at 683-4262.