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GENERAL INFORMATION

What is the Fee Waiver and Reduction Program?

The Fee Waiver and Reduction Program is designed to reduce or waive state fees for eligible employees to take classes at a California State University (CSU) campus in order to improve their current job skills/abilities (work-related training) or prepare for a future career in the CSU (career development). The program also provides eligible employees with the option to transfer their fee waiver benefit to an eligible dependent.

Can an employee and dependent use the Fee Waiver and Reduction benefit in the same semester?

No. The Fee Waiver and Reduction benefit may be used by the employee OR one of their dependents, but may not be split between the employee and his/her dependent(s) in the same semester.

Can the CSU Fee Waiver and Reduction program be used at any CSU campus?

Yes. Each campus has its own application and enrollment deadlines. Be sure to check the campus’ website and contact the Fee Waiver Coordinator.

Can this program be used at a University of California (UC) campus or community college?

No. This program is exclusively for use within the CSU system.

Are courses offered through the College of Extended Learning covered through this program?

No. The Fee Waiver & Reduction Program only applies to state-funded courses; therefore, classes offered through self-support programs such as the College of Extended Learning (CEL) are not covered.

rev. 1/30/2017
Does a dependent have to apply for admission to the University?

Yes. The employee’s eligible dependent must apply, be admitted and enrolled at the campus they wish to attend in order to participate in the Fee Waiver Program.

Is the CSU application fee waived or reimbursed through the Fee Waiver Program?

Yes. Once admitted and enrolled, the eligible participant should request reimbursement of the application fee by the campus of enrollment.

The application fee is waived for SF State employees who apply for admission to SF State. Request a letter from the Fee Waiver Coordinator to verify eligibility to participate in the Fee Waiver Program. The letter goes to Enrollment Services for Undergraduate admissions and to Graduate Studies for Graduate admissions.

EMPLOYEE FEE WAIVER

ELIGIBILITY

The employee’s eligibility to participate in the Fee Waiver & Reduction Program is determined by the Employee Category (represented or non-represented) and Employment Status (time base and length of appointment).

How do I know if I am eligible for Fee Waiver?

The following chart summarizes the eligibility criteria for represented and non-represented employees.

<table>
<thead>
<tr>
<th>Employee Category/Bargaining Unit</th>
<th>Eligibility Criteria/Employment Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit 1 (Physicians)</td>
<td>All unit members</td>
</tr>
<tr>
<td>Units 2, 5, 7, 9 (CSUEU)</td>
<td>Full-time employees (permanent, temporary, probationary and part-time permanent employees)</td>
</tr>
<tr>
<td>Unit 3 (Faculty)</td>
<td>Tenured* and probationary faculty unit employees (excluding coaches) and temporary faculty unit employees with three (3) year appointments, pursuant to Article 12 of the CBA. Coaches must have at least six (6) years of full-time equivalent service in the department.</td>
</tr>
<tr>
<td>Unit 8 (Public Safety)</td>
<td>Full-time or part-time permanent ** employees, and full-time probationary employees (no temporary)</td>
</tr>
<tr>
<td>C99 (Confidential)**</td>
<td></td>
</tr>
<tr>
<td>E99 (Excluded) **</td>
<td></td>
</tr>
<tr>
<td>M98 (Executive)</td>
<td></td>
</tr>
<tr>
<td>M80 (MPP)</td>
<td>Full-time employees (includes temporary)</td>
</tr>
</tbody>
</table>

*FERP (Faculty Early Retirement Program) participants are considered tenured faculty and are eligible for fee waiver only during the semesters/quarters when they are actively employed.

**C99 and E99 employees attain permanent status in part-time positions only if they have completed a probationary period in a full-time position and subsequently reduce their time base.
Unit 11 (Academic Student Employees) are not eligible to participate in the Fee Waiver & Reduction Program. Please refer to Executive Order 611 (delegation of authority to approve fee waivers for graduate students employed as graduate assistants or teaching associates) for further information.

Are retirees eligible for fee waiver?

No. Only those retirees in the Faculty Early Retirement Program (FERP) are eligible for fee waiver, and only during the semester(s) in which they are actively employed.

Are San Francisco State Foundation, Student Union, Associated Students and Franciscan Shops employees eligible for this program?

No. The program is State-funded (aka general fund). Fee Waiver is a benefit exclusively for State employees.

Are employees on a leave of absence eligible?

Yes. Employees on authorized leaves of absence who are otherwise eligible, and employees of the Chancellor’s Office or other CSU campuses who have written authorization from their campus may enroll for units in excess of the two (2) courses or 6 units.

Employees on authorized leaves of absence should contact the Benefits staff in Human Resources for details.

DEADLINES and ENROLLMENT

Can the CSU Fee Waiver and Reduction program be used at any CSU campus?

Yes. Each campus has its own application and enrollment deadlines. Be sure to check the campus’ website and contact the Fee Waiver Coordinator. SF State will need to certify eligibility; therefore, complete the appropriate SF State Fee Waiver Application and submit it to the Fee Waiver Coordinator in the Payroll, Benefits & Retirement Services unit in Human Resources.

Is there a deadline for applying for Fee Waiver?

Yes. If missed a non-refundable Administrative Late Fee and a non-refundable Late Registration Fee will be assessed. It is the employee’s or their dependent’s responsibility to meet admission, registration and fee payment deadlines. If enrollment is at another CSU campus, these deadlines will differ from SF State’s.

The dates, below, are separate from University Admission and Fee Payment deadlines and are intended to allow sufficient processing time to avoid late fees.
IMPORTANT REMINDERS REGARDING PAYMENT OF FEES:

Eligible employees and their dependents must pay their reduced fees by the semester fee payment deadline in order to register during their appointed date and time.

Payment deadline and the non-refundable late administrative fee and late registration fee apply to all eligible employees and their eligible dependents.

If an approved fee waiver application is received by the Bursar’s Office after the full payment has been made, a refund request for the overpayment may be submitted to the Bursar’s Office.

Additional information is available on the Bursar’s Office website for fee payment deadlines, late fees, and procedures related to the payment of fees.

How often do employees have to submit a Fee Waiver Application?

Every semester/quarter an employee intends to participate in the program. The approved Individual Career Development Plan (ICDP) is not a substitute for the Employee Fee Waiver Application.

How will an employee know whether or not their application has been approved?

An e-mail with a scanned copy of the application will be sent to the employee. If the application has been approved, the application will be sent to the employee at the same time it is sent to the Bursar’s Office. If the employee has not been admitted to the University, the approved application will be e-mailed concurrently to Enrollment Services for assignment of a registration date.

How does an employee enroll in classes?

If an employee has been admitted to the University, AND the Fee Waiver Application has been approved, AND the fees have been paid, enrollment can be done quickly and easily by logging on to MySFSU to add/drop classes during the assigned registration period.

If the employee is admitted, attends the student orientation and has paid the fees, the employee can register on orientation day. Employees who have not been admitted to the University should allow up to two weeks following the payment of fees for assignment of a registration date/time, which will be posted on the employee’s MySFSU page. If you have any questions regarding a registration date/time, contact the Registrar’s Office at ext. 82350.

FEES and REFUNDS

What course fees are waived or reduced for eligible employees?

The fees that are waived or reduced are determined by the provisions of the collective bargaining agreement covering the represented employee. For non-represented employees, fees waived or reduced are determined by Executive Order 712.
<table>
<thead>
<tr>
<th>Employee Category</th>
<th>Collective Bargaining Unit</th>
<th>Fees Fully Waived for Employee for Undergraduate, Credential, Graduate/Post Baccalaureate.</th>
<th>Fees Reduced to $1.00 for Employee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unit 1 (Physicians)</td>
<td>Application Fee</td>
<td>Student Body Association Fee</td>
</tr>
<tr>
<td></td>
<td>Unit 6 (Skilled Trades)</td>
<td>Identification Card Fee</td>
<td>Student Body Center Fee/Student</td>
</tr>
<tr>
<td></td>
<td>Unit 8 (Public Safety)</td>
<td>Tuition Fee*</td>
<td>Union Fee</td>
</tr>
<tr>
<td></td>
<td>Unit 10 (IUOE)</td>
<td>Instructionally Related Activity Fee</td>
<td>Health Services Fee</td>
</tr>
<tr>
<td></td>
<td>Unit 12 (Head Start/ SFSU)</td>
<td>Health Facilities Fee</td>
<td></td>
</tr>
<tr>
<td></td>
<td>C99 (Confidential)</td>
<td></td>
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<tr>
<td></td>
<td>E99 (Excluded)</td>
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<td></td>
<td>M80 (MPP)</td>
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<tr>
<td></td>
<td>M98 (Executives)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Units 2,5,7,9 (CSUEU)</td>
<td>Application Fee</td>
<td>Student Body Association Fee</td>
</tr>
<tr>
<td></td>
<td>Unit 3 (Faculty)</td>
<td>Identification Card Fee</td>
<td>Student Body Center Fee/Student</td>
</tr>
<tr>
<td></td>
<td>Unit 4 (Acad. Professionals)</td>
<td>Tuition Fee*</td>
<td>Union Fee</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Instructionally Related Activity Fee</td>
<td>Health Services Fee</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Health Facilities Fee</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>All other Category I and II fees as defined in Executive Order No.1054 (excluding Non-Resident Tuition unless eligible through Title 5, Section 41910 provision).</td>
<td></td>
</tr>
</tbody>
</table>

*Tuition Fee may be fully waived for a maximum of two (2) courses or six (6) units, whichever is greater, per term for Undergraduate, Credential, Graduate/Post Baccalaureate courses. This includes the Tuition Fee charged during state-supported summer term.

NOTE: Employees in Units 2, 5, 7 and 9 (CSUEU) and Unit 4 (APC) who are enrolled in the Educational Doctorate Program pay the difference between the Educational Doctorate Program Fee and the part-time Graduate Tuition Fee.

**Why does an employee receive a bill for additional fees?**

Tuition fees listed in published schedules may need to be increased when public funding is inadequate. Therefore, CSU must reserve the right, even after initial tuition fee payments are made, to increase or modify any listed tuition fees without notice, until the date when instruction for a particular semester or quarter has begun. All CSU listed tuition fees should be regarded as estimates that are subject to change upon approval by the Board of Trustees and/or the Campus.

**How does the Fee Waiver & Reduction Program affect Financial Aid?**

If the employee or dependent meets the eligibility criteria for Fee Waiver AND Financial Aid, they should contact the Office of Financial Aid at the campus of enrollment for specific information.

**Is a new employee from out-of-state eligible for Fee Waiver?**

Yes. However, the employee must be full time. Employees in Unit 8 (Police Officers) are not eligible for the Fee Waiver & Reduction Program until they meet the residency requirements.
What if an employee is no longer employed at a CSU campus?

Employees who meet the eligibility criteria at the start of the semester may complete that semester regardless of when, during the semester, they lose eligibility.

Is the CSU application fee waived or reimbursed through the fee waiver program?

Yes. SF State employees who apply for admission to SF State should request a letter from the Fee Waiver Coordinator to verify their eligibility to participate in the Fee Waiver Program. The letter should accompany their application for admission: Undergraduate to Enrollment Services, and Graduate to Graduate Studies.

If an employee does not get any classes, can they get a refund of the fees paid?

The fees which were reduced to $1.00 (Associated Students, Student Union and Health Facilities Fee) and any late fees are not refundable. For refund of fees in excess of the reduced fees and any late fees, go to the Bursar’s website for the form and information on the procedures and timelines for refunds. Your request to the Bursar’s Office should be accompanied by a copy of your approved Fee Waiver Application.

Can an employee enroll in more than two classes?

In order to achieve a reasonable balance between an employee’s regular work assignment and the course load taken under this program, an eligible employee working full-time may be granted approval to enroll in two (2) courses or six (6) units, whichever is greater, per semester or quarter, e.g., 2 four-unit courses, 2 one-unit courses, 1 five-unit course plus 1 four-unit course. A one-unit Lab counts as a course, e.g., Human Biology 100, a three-unit course, and Human Biology Laboratory 101, a one-unit course, count as two courses.

If an employee takes more than 2 classes, the courses would be outside the Fee Waiver & Reduction Program and the employee must pay the difference between the part-time (0-6 units) and full-time (6.1 +) Tuition Fee.

Employees voluntarily enrolling in a course(s) outside the Fee Waiver program will not be granted time off with pay to attend such a course(s). The employee may be granted vacation leave or a partial leave without pay to attend such course(s).

Is the employee given release time when they are directed by the appropriate administrator to attend a class?

Yes. If the appropriate administrator directs the employee to attend a course, the Fair Labor Standards Act requires that the full amount of time required must be considered work time. This includes courses at another campus.

WORK RELATED & CAREER DEVELOPMENT

What courses are considered work related (WORL)?

A course is work-related (WORL) when it is taken for the purpose of a) improving the level of skill needed to perform existing duties and responsibilities or b) acquiring additional skills needed to perform newly assigned duties and responsibilities. The employee requests the course and seeks the supervisor’s and appropriate administrator’s support for this coursework.
What is an Individual Career Development Plan (ICDP)?

An Individual Career Development Plan (ICDP) provides the framework for systematic growth and professional development through a degree or credential program. Primary responsibility for creating an ICDP rests with the employee. While job promotions are not guaranteed as a result of completing courses in the ICDP, an employee may be better prepared and more competitive when applying for job vacancies as a result of having completed a degree program.

Who approves an employee’s Individual Career Development Plan (ICDP)?

The employee’s supervisor, the appropriate administrator for the college/department, and the President’s Designee in Human Resources review and approve the employee’s ICDP. The process includes the review and signature of a career advisor of the employee’s choice, as well as review and discussion of the employee’s objective(s) and plan with the immediate supervisor and the appropriate administrator.

How long does an ICDP remain in effect?

Four (4) years. The ICDP must be updated when the employee changes position, supervisor, career objective, or degree objective.

Is the employee who is taking courses for career development required to be admitted to the University?

Yes. Employees participating in the program as career development must apply and be admitted to the University.

- Check Future Students + Apply for deadlines and University procedures for submission of an application for admission.
- To apply to the University, please go to http://www.csumentor.edu/AdmissionApp/. Complete the online application, pay the application fee, and retain a copy of your confirmation page to apply for a refund of the $55.00 application fee at the campus at which you enroll.
- If using the Fee Waiver, do not select "installment plan" when choosing how to pay for your registration fees.
- For Undergraduate Admissions, send all necessary transcripts and test scores to SFSU ATTN: Enrollment Services - Admissions Office.
- For Graduate Admissions, please go to the Division of Graduate Studies. http://www.sfsu.edu/~gradstdy/for instructions.

USE OF STATE TIME

Can an employee request time off (release time) from work to attend classes?

Yes. An employee may request release time for one fee waiver course (regardless of the number of units) per semester. Release time is time excused to attend a course during work hours. Release time is subject to the discretion and approval of the employee’s immediate supervisor and appropriate administrator. Work time to attend classes cannot be approved for enrollments at another campus.

Can an employee’s work schedule be adjusted to attend classes?

Yes. Approval to adjust a work schedule is up to the supervisor and appropriate administrator and is based on the needs of the department. The arrangement must be documented on a work schedule and included with the fee waiver application.
Can an employee use their breaks/rest periods to attend classes?

No. Breaks cannot be combined to extend lunch time or to leave work early. The provisions of the appropriate Collective Bargaining Agreement prevail.

Can an employee use their lunch hour to attend classes?

Yes. The class should be no longer than 50 minutes and scheduled at or near the middle of their workday, e.g. between the hours of 12:00 and 2:00 pm for employees whose work schedule is 8 am to 5 pm. The provisions of the appropriate Collective Bargaining Agreement prevail.

Does an exempt employee need to request release time?

Yes. The employee’s supervisor and appropriate administrator are responsible for ensuring that the operational needs of the department are met. In order to fulfill this responsibility, the supervisor and appropriate administrator must know when employees are available.

Does the release time for an exempt employee have to be documented on a work schedule?

No. It is considered work time. However, we recommend that the supervisor or appropriate administrator confirm in writing that the employee will be attending the class (days and time) and will be unavailable for work during those hours. This should also include a reminder that in the event they are unable to enroll in the course, change courses, or drop/withdraw the course, they must notify the supervisor/appropriate administrator and the Fee Waiver Coordinator.

Can an employee audit a course?

No. Courses must be taken for a letter grade or credit/no credit.

What if an employee wants to change or drop a course (or courses) for which they received approval?

The employee must notify their supervisor, appropriate administrator and the Fee Waiver Coordinator Resources using the Course Change Form.

Note: A repeated pattern of an employee dropping classes may be cause for withholding further approval for participation in the Fee Waiver Program.

Can an employee repeat a course through the Fee Waiver & Reduction Program?

No. Repeating courses to obtain a better grade or for any other reason is not allowed under the Fee Waiver Program. If a course is repeated, the employee must cover the cost.

An employee who participates in the Fee Waiver Program is required to maintain “Satisfactory Progress”, i.e., maintain a grade point average of “C” or better for undergraduate, and “B” for graduate courses.
DEPENDENT FEE WAIVER

Eligible employees may transfer their fee waiver benefit to a spouse, registered domestic partner, or dependent child.

<table>
<thead>
<tr>
<th>Employee Category/Bargaining Unit and Dependent Age</th>
<th>Eligible Dependents for Fee Waiver Transfer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit 1 (Physicians) (Age 23)</td>
<td>Spouse, Dependent Child, Domestic Partner</td>
</tr>
<tr>
<td>Unit 6 (Skilled Trades) (Age 25)</td>
<td></td>
</tr>
<tr>
<td>Unit 8 (Public Safety) (Age 23)</td>
<td></td>
</tr>
<tr>
<td>Unit 10 (IUOE) (Age 23)</td>
<td></td>
</tr>
<tr>
<td>C99 (Confidential) (Age 25)</td>
<td></td>
</tr>
<tr>
<td>M80 (MPP) (Age 25)</td>
<td></td>
</tr>
<tr>
<td>M98 (Executives) (Age 25)</td>
<td></td>
</tr>
<tr>
<td>Units 2, 5, 7, 9 (CSUEU) (Age 25)</td>
<td>Spouse, Dependent Child, Domestic Partner</td>
</tr>
<tr>
<td>Unit 3 (Faculty) (Age 25)</td>
<td></td>
</tr>
<tr>
<td>Unit 4 (AP) (Age 25)</td>
<td></td>
</tr>
<tr>
<td>Unit 12</td>
<td>N/A</td>
</tr>
<tr>
<td>E99 (Excluded)</td>
<td></td>
</tr>
</tbody>
</table>

Domestic partners and their dependent children are eligible for fee waiver if their partnership is registered with the California Secretary of State.

A dependent child for fee waiver eligibility is defined as: (a) your child or stepchild under age 25 (age 23 for Units 1, 8 & 10) who has never been married; (b) a child living with you in a parent-child relationship who is economically dependent upon you, under age 25 (age 23 for Units 1, 8 & 10), and has never been married; or (c) your child or stepchild age 25 (age 23 for Units 1, 8 & 10) or above who is incapable of self-support due to a disability which existed prior to age 23.

**Can the CSU Fee Waiver and Reduction program be used at any CSU campus?**

Yes. Each campus has its own application and enrollment deadlines. Be sure to check the campus’ website and contact the Fee Waiver Coordinator. SF State will need to certify eligibility; therefore, complete the appropriate SF State Fee Waiver Application and submit it to the Fee Waiver Coordinator in the Benefits & Retirement Services unit in Human Resources.

**Does the dependent have to apply for admission?**

Yes. In all cases, the dependent must be enrolled in either a degree program or teaching credential program at the CSU campus of attendance.

**Can an employee and dependent use the Fee Waiver and Reduction benefit in the same semester?**

No. The Fee Waiver and Reduction benefit may be used by the employee OR one of their dependents, but may not be split between the employee and his/her dependent(s) in the same semester.
<table>
<thead>
<tr>
<th>Employee Category / Bargaining Unit</th>
<th>Fees Fully Waived for Eligible Dependents</th>
<th>Fees Reduced to $1.00 for Eligible Dependents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit 1 (Physicians) Unit 6 (Skilled Trades) Unit 8 (Public Safety) Unit 10 (IUOE) C99 (Confidential) M80 (MPP) M98 (Executives)</td>
<td>Tuition Fee* Application Fee Identification Card Fee Instructionally Related Activity Fee Health Services Fee</td>
<td>Student Body Center Fee/ Student Union Fee Health Facilities Fee</td>
</tr>
<tr>
<td>Units 2,5,7,9 (CSUEU) Unit 3 (Faculty) Unit 4 (AP)</td>
<td>Tuition Fee* Application Fee Identification Card Fee</td>
<td>None – All other fees paid at regular rates.</td>
</tr>
<tr>
<td>Unit 12 E99 (Excluded)</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

*Tuition Fee may be fully waived for a maximum of two (2) courses or six (6) units, whichever is greater, per term for Undergraduate, Credential, Graduate / Post Baccalaureate courses. This includes the Tuition Fee charged during state-supported summer term.

NOTE: Dependents of employees covered by the CSUEU agreement (Units 2, 5, 7 and 9) or APC (Unit 4) who are enrolled in the Educational Doctorate Program pay the difference between the Educational Doctorate Tuition Fee and the part-time Graduate Student Fee.

Is the dependent eligible for the waiver of out-of-state tuition under the Fee Waiver & Reduction Program?

Yes, when they are eligible dependents of full time employees. They are classified as non-residents; however, the non-resident tuition is waived (except Unit 8, Police Officers).

Is the dependent still eligible if the dependent or eligible employee loses eligibility?

Yes. If the employees and dependents met the eligibility criteria at the start of the semester, they may complete that semester regardless of when, during the semester, they lose eligibility.

Is the CSU application fee waived or reimbursed through the fee waiver program?

Yes, reimbursed. Once the admissions process is complete and the dependent has accepted the offer to attend a CSU campus and enrolled, the dependent may request that the Application Fee for Admission be reimbursed by the campus of attendance. If the campus of attendance is SF State, go to the Bursar’s website for the refund request form and instructions.
FEE WAIVER AS A TAXABLE EMPLOYEE BENEFIT

When is the Fee Waiver Benefit taxable?

The Internal Revenue Code (IRC) provides three ways to make employer-provided training and educational assistance, including fee waivers and reductions, excludable from taxable income:

1. Qualified Tuition Reduction under Internal Revenue Code Section 117(d);
2. Educational Assistance Programs under Internal Revenue Code Section 127; and
3. Working Condition Fringe Benefits under Internal Revenue Code Section 132(d).

By coordinating the three Internal Revenue Code Sections under the CSU Fee Waiver and Reduction Program, the following tax-free or taxable benefits are available to CSU employees and their eligible spouses, domestic partners, or dependent children:

<table>
<thead>
<tr>
<th>Eligible Participant</th>
<th>Course level(s)</th>
<th>Tax Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSU Employee</td>
<td>Undergraduate</td>
<td>Nontaxable</td>
</tr>
<tr>
<td></td>
<td>Graduate</td>
<td>Nontaxable up to $5,250 (unless job-related)</td>
</tr>
<tr>
<td>Employee’s Spouse/ Dependent Child</td>
<td>Undergraduate</td>
<td>Nontaxable</td>
</tr>
<tr>
<td></td>
<td>Graduate</td>
<td>Taxable</td>
</tr>
<tr>
<td>Employee’s Domestic Partner</td>
<td>Undergraduate</td>
<td>Taxable</td>
</tr>
<tr>
<td></td>
<td>Graduate</td>
<td>Taxable</td>
</tr>
</tbody>
</table>

NOTES: It is the level of the course that determines taxability, not the education level of the employee. At SF State, courses numbered 700 and above are considered graduate courses. Also, there is no requirement that an employee be working toward a degree to obtain the benefits tax free.

A tax summary of the IRC sections applicable to the CSU Fee Waiver and Reduction Program is included at the end of this document.

When fees waived for employees enrolled in graduate courses exceed the IRS limit of $5,250 per tax year and the coursework is not directly related to the employee’s current job, the fees waived will be reported as taxable income.

If taxable, when will the taxes be withheld?

The taxes due will be withheld in the pay period immediately following the fourth week of classes. The employee will receive an email notifying them of the amount of taxable income reported to the State Controller’s Office.

How much will an employee have to pay?

Forty (40%) percent of the taxable fees waived will be withheld and reported on the employee’s W-2 for the tax year (December 1 - November 30). The State Controller’s Office calculates the amount at the rate of 28% Federal Income Tax, 6% State Income Tax, 4.2% Social Security (as of January 2012) and 1.45% Medicare.

What if the employee is attending another CSU campus?

SF State will request the amount of fees waived from the Fee Waiver Coordinator at the campus at which the employee or dependent is enrolled. Once the information is received, SF State will report the fees waived to the State Controller’s Office.