

CSUDH

Fee Waiver Program

Employee Eligibility

Bargaining Unit	Eligibility Criteria
Unit 1 (Physician)	All bargaining unit employees
Units 2, 5, 7, 9 (CSUEU) Unit 4 (Academic Professionals) Unit 6 (Skilled Trades)	Full-time employees (i.e. permanent, temporary, and probationary) and Part-time permanent employees

Employee Eligibility – cont.

Bargaining Unit	Eligibility Criteria
Unit 8 (Public Safety) C99 (Confidential) E99 (Excluded) M98 (Executive)	Permanent Employees and Full-time probationary employees. Temporary employees excluded
M80(MPP-Management)	Full-time employees Temporary employees included
Unit 3 (Faculty)	Tenured and probationary faculty employees and temporary faculty employees with a 3-year contract

Participation Information

- For units 1, 2, 4, 5, 6, 7 and 9 – must maintain normal academic standards
- C99 and E99 – only attain permanent status in part-time positions as a result of completing a probationary period in a full-time position, and, subsequently, reducing their time-base
- Unit 3 – FERP employees are considered tenured faculty and are eligible only during the semester when they are actively employed

Taking Courses During Work Hours

- All collective bargaining unit agreements (CBA) state that the University may grant reasonable release time for one (1) on campus course per semester subject to the following:
 - The course shall be job-related or shall be part of an approved Career Development plan
 - The operational needs of the department are met as determined by the appropriate administrator

What's Covered?



- For employees:
 - Application fee (one fee per semester)
 - Fee waiver applies to CSU general fund courses (fall and spring) only
 - All eligible employees may enroll in a maximum of 2 courses or 6 units, whichever is greater, per semester. *(If enrolled in more than 2 courses or 6 units, employees shall pay the difference at regular enrollment rates)*

Employee Fees

Bargaining Unit	Waived Fees	Fees Reduced to \$1
Unit 1 (Physician) Unit 6 (Skilled Trades) Unit 8 (Public Safety) C99 (Confidential) E99 (Excluded) M80 (Management) M98 (Executive)	<ul style="list-style-type: none"> • Application Fee • ID Card Fee • Instructionally Related Activity Fee • Health Service Fee • State University Fee 	<ul style="list-style-type: none"> • Student Body Association Fee • Student Body Center Fee/Student Union Fee • Health Facilities Fee

Employee Fees – cont.

Bargaining Unit	Waived Fees	Fees Reduced to \$1
Unit 2, 5, 7, 9 (CSUEU) Unit 3 (Faculty) Unit 4 (Academic Professional)	<ul style="list-style-type: none"> • Application Fee • ID Card Fee • Instructionally Related Activity Fee • Health Service Fee • State University Fee <p>All other Category 1 Fees as defined in Executive Order No. 740 (CSUEU only – including Campus Academic Fees and College-based Fees that are approved as Category 1 Fees)</p>	<ul style="list-style-type: none"> • Student Body Association Fee • Student Body Center Fee/Student Union Fee • Health Facilities Fee

Dependent Eligibility

- If both parents are employees, each employee may transfer the benefit of their fee waiver to a dependent child
- Fee waiver eligibility may be transferred to only one person at a time
- Eligible employees may transfer their fee waiver benefit to a spouse, registered domestic partner or dependent child
- Normal academic standards must be maintained by the dependent in order to continue participating in the fee waiver program

Dependent Eligibility – cont.

- The spouse, registered domestic partner or child must be matriculated toward a degree or the attainment of a teaching credential in the CSU system
- The fee waiver does not cover Non-Resident tuition charges (non residents of CA)



Criteria for Dependent Child

- Child or step-child under the age of 23
- Child living with employee in a child-parent relationship who is economically dependent on employee
- Child or step-child age 23 or above who is incapable of self-support due to a disability which existed prior to age 23
- CSUEU, Unit 6, C99, M80 and M98 only: dependent child under age 25 who has never been married



What's Covered?



- For Dependents:
 - Application fee (one per semester)
 - Fee waiver applies to CSU general fund courses (fall and spring) only
 - Fee waiver may be used to cover up to 2 courses or 6 units, whichever is greater, per semester. *(If enrolled in more than 2 courses or 6 units, employees shall pay the difference at regular enrollment rates)*

Dependent Overview

Bargaining Unit	Eligible Dependents	Waived Fees	Fees Reduced to \$1
Unit 1 (Physician) Unit 6 (Skilled Trades) Unit 8 (Public Safety) C99 (Confidential) M80 (Management) M98 (Executive)	<ul style="list-style-type: none"> • Spouse • Registered Domestic Partner • Dependent Child (to age 25 for Unit 6, C99, M80 and M98 only) 	<ul style="list-style-type: none"> • Application Fee • ID Card Fee • Instructionally Related Activity Fee • Health Services Fee • State University Fee 	<ul style="list-style-type: none"> • Student Body Center/Student Union Fee • Health Facilities Fee
Unit 2, 5, 7, 9 (CSUEU) Unit 3 (Faculty) Unit 4 (Academic Professional)	<ul style="list-style-type: none"> • Spouse • Registered Domestic Partner • Dependent Child (to age 25 for CSUEU only) 	<ul style="list-style-type: none"> • Application Fee • ID Card Fee • State University Fee 	<ul style="list-style-type: none"> • None: All Fees Paid at Regular Rates
E99 (Excluded)	<ul style="list-style-type: none"> • Not Eligible 	<ul style="list-style-type: none"> • Not Eligible 	<ul style="list-style-type: none"> • Not Eligible

Tax Implications

Eligible Participant	Course Level(s)	Tax Status
CSU Employee	<ul style="list-style-type: none"> • Undergraduate • Graduate 	<ul style="list-style-type: none"> • Non-Taxable • Non- Taxable
Employee's <ul style="list-style-type: none"> • Spouse • Dependent Child 	<ul style="list-style-type: none"> • Undergraduate • Graduate 	<ul style="list-style-type: none"> • Non-Taxable • Taxable
Employee's <ul style="list-style-type: none"> • Registered Domestic Partner 	<ul style="list-style-type: none"> • Undergraduate • Graduate 	<ul style="list-style-type: none"> • Taxable • Taxable

Tax Implications Update

- Fee Waiver 2019 Update Effective with the 2019 tax year, all graduate/doctorate level courses taken by employees exceeding the \$5,250 threshold will be taxable and withheld from the employee's pay warrant.
- Graduate courses deemed job related, pursuant to Internal Revenue Code Section 132(d), will no longer be excludable from W-2 wages.
- Campuses will no longer be responsible for determining the taxability of employee fee waiver benefits under Internal Revenue Code §132(d); working condition fringe benefits.
- Employees may consult a personal tax advisor to determine if courses taken are job related and include the deduction on their personal tax return.

Taxable and Non-Taxable

Generally, undergraduate fees for employees are nontaxable. Graduate/Doctorate fees for employees are nontaxable if expenses do not exceed \$5,250 (in a calendar year) pursuant to IRC 117(d) and 127.

The table below summarizes taxable and non-taxable courses:

Eligible Participant	Course Level	Tax Status
Employee	Undergraduate	Nontaxable
	Graduate	Nontaxable up to \$5,250
Employee's Spouse or Dependent Child	Undergraduate	Nontaxable
	Graduate	Taxable

Application Procedure

- Career Development
 - CSU Admissions Application (must meet admissions requirement)
 - Career Development Plan
 - Fee Waiver Application
- Job-Related Program or Degree
 - CSU Admissions Application (must meet admissions requirement)
 - Fee Waiver Application
- Transfer Fee Waiver to Eligible Dependent
 - CSU Admissions Application (must meet admissions requirement)
 - Dependent Fee Waiver Application

Resources

- Campus Fee Waiver Program Information
 - <http://www4.csudh.edu/hr/fee-waiver/index>
- Chancellor's Office Fee Waiver Information
 - <https://csyou.calstate.edu/Policies/HRPolicies/TL-BEN2011-14.pdf>
- CSU Mentor
 - <http://www.csumentor.edu/>