

La Sierra University Tuition Benefit Form Hourly Employee

Quarter:	Year:	Do you	intend to enro	ll for futu	re quarters: 🗆 Ye	s 🗆 No		
Employee Infor	mation							
Last Name		First Name		<u></u> МI	Employee ID #	Department		
Street Address		City		 State	Zip			
 Undergraduat College or Schot College of A Other: 	ate Course(s) ool you will be a rts & Sciences	HMS Richard	ds Divinity Scho		Audit School of Educat m of Study:			
CRN	De	partment	Course	#	Course Titl	e	Days/Time	Units
Number of unit	ts used previous			_			mployees must fo	
Summer	UG	GRAD					ister for ALL cour	-

	UG	GRAD
Summer		
Fall		
Winter		
Spring		

Work Schedule

□ My enrollment/participation in this course(s) will not interfere with my regularly scheduled work hours or job responsibilities.

□ My enrollment/participation in this course(s) will require a temporary adjustment in my regular work schedule as follows:

Employee

I understand that I may be taxed on the amount of the graduate tuition benefit. If taxable, the amount of the tuition benefit will be added as income. This taxation occurs immediately. (If the course is job related, it will remain a tax free benefit). I understand that I am responsible for payment to the University of any disallowed amount (such as off-campus and cohort program classes, laboratory and or studio fees, etc.) and or the maximum allowed benefit amount has been exceeded. I also understand that this form must be completed prior to my class start date and that submitting this form does not guarantee reimbursement or eligibility to register.

Employee Signature

Date

Supervisor (Please check YES or NO for each of the following questions, if class is a GRADUATE Level class).

	Yes	No	
Is the education required by the university or the law to keep the employee's present salary, status, or job?			
Does the education maintain or improve skills needed to do job currently?			

Is the education needed to meet the minimum educational requirements of the University?	
Is the education part of a program of study that will qualify the employee for a new business or trade?	

To the best of my knowledge and belief, the section above has been completed accurately.

Supervisor Signature				Title			Date	
For HR Use ON	NLY							
This employee is a	a full-time bene	fit eligible hou	irly employee, e	ntitled to this be	enefit.	HR Signature	Date	
Job Related GRADU	ATE Course(s)?	🗆 Yes 🗆 No	If NO, send copy	to Payroll. 🗆 P	ayroll 🗆	Copy emailed to SFS		
SFS Use ONLY								
Tuition:	4 free		=	Date Enro	lled	Units		
½ bal =	+	=		5030-71033 Account # Char	ged	SFS Signature	Date	

Eligibility

- Full-time hourly employees are eligible for no more than 6 units per term (quarter or summer session), no more than 2 classes per term, and no more than a maximum of 8 units per year. Employees are also eligible to receive a 50% reduction for up to 8 additional units (8 units at 50% = 4 additional units).
- 2. Prior approval from the supervisor is required.
- 3. To be eligible for this benefit, an employee must have worked a minimum of 72 hours per pay period for the proceeding **6 pay periods** prior to registration day.
- 4. Eligibility for this benefit is not cumulative or retroactive and applies only to the scholastic period being applied for.
- 5. A signed and completed form, does not guarantee reimbursement or eligibility to register.

Specifications

- 1. This benefit applies to course work taken at La Sierra University.
- 2. Off-campus Criminal Justice Program, ALL Cohort Programs, Study Tours and Distant Leaning (online) courses are excluded.
- 3. Employee must pay all fees outside of tuition for laboratory and studio courses (i.e., private music lessons, PE fees, lab fees in Art, and Science classes). Charges for materials and field trips are paid by the enrollee.
- 4. The applicant must qualify scholastically for the work to be taken in any school and in any course in which admission is requested.
- 5. Admittance to a "limited enrollment" course is possible only if there is room after all regular tuition paying students have been accommodated.
- 6. If the number of regular tuition paying students does not justify offering a course, it will not be offered for the convenience of additional enrollees who are entitled to this tuition benefit. Also, the free tuition benefit may not be applicable if a low student/faculty ratio exists in a particular course, and never if the student/faculty ratio is 1:1.
- 7. If a class conflicts with an employee's work schedule, supervisory/chairman approval must be obtained and indicated.
- 8. This benefit must be coordinated with all other financial aid, and may be pro-rated if other tuition-only aid is received (such as the SDA Membership Award).

Registration Classifications

- 1. Regular: A regular student is one who has satisfied all prerequisites and is registered for a standard curriculum leading to a degree or certificate. The regular student is subject to strict application of academic standards and policies.
- 2. Non-degree: A non-degree student is one who enrolls for selected courses for personal or professional purposes without application toward a degree. Consent for enrollment as a non-degree student is granted by the department with the endorsement of the school teaching the course.
- 3. Audit: Certain courses may be audited. Consent for enrollment as an auditor is granted by the department with the endorsement of the school teaching the course. An audit may not be converted to credit after the 14th day of the term.

Tax Implications

Undergraduate courses for employees are excluded from Federal and State taxes under IRC § 117(d).

Graduate courses for employees are excluded from Federal and State taxes if the course is considered job related under IRC § 132(f). (See definition below).

- Non Job Related Graduate courses for employees are excluded from Federal taxes up to \$5250 per calendar year.
- Education or training must be job related in order to be excluded from the employee's income under §132.