

EMPLOYEE DEPENDENT TUITION FEE REDUCTION APPLICATION

University of Idaho

2025-2026 Academic Year

Under the Employee Dependent Education Tuition & Fee Reduction Program ([FSH 3780](#)), enrollment in the University for reduced fees (50% reduction of in-state tuition and fees) is extended to the dependents (as defined by the Federal Income tax code, Sect. 152) of board-appointed UI employees on regular appointment who work at least half-time, including those on official leave. The Employee Dependent Tuition & Fee Reduction Program is a qualified tuition reduction plan under Sect. 117 of the Internal Revenue Code. Under this program, fees reduced for enrollment in undergraduate courses are exempt from federal, state and social security taxes. Reduced fees for graduate level courses (500 and above) are subject to tax; tax is payable by the employee. Provisions of federal or state law may, however, change at any time. Please consult your personal tax advisor for implications to your individual situation.

SUMMARY OF LIMITATIONS (Full Policy found in FSH 3780)

- Student must be degree-seeking.
- Fee reduction only applies to In-State Tuition.
- Fee reduction only applies to Fall & Spring semesters; **does not apply to Summer Session or Winter Intersession.**
- Fee reduction can only be used by each student for a maximum of eight semesters.
- Only one dependent per household at a time may use the fee reduction benefit.
- Student must meet dependent eligibility requirements set forth in current IRS Federal Income Tax Code (Title 26 – Section 152). Please see the following link for IRS code dependent definitions on this matter (<http://www.law.cornell.edu/uscode/text/26/152>)
- Student must re-apply each term. **FORMS ARE DUE AT THE STUDENT ACCOUNTS OFFICE BY:
SEPTEMBER 8, 2025 FOR FALL SEMESTER AND JANUARY 28, 2026 FOR SPRING SEMESTER.**

INSTRUCTIONS

Section 1: To be completed by the employee. The employee must sign, certifying that the dependent student meets the eligibility requirement in IRS section 152 and that if asked the employee will provide evidence of such.

Section 2: To be completed by the dependent student as acknowledgement that they understand/agree with the all of the statements listed in Section 2.

Section 3: After ensuring that all required sections have been filled out and signed, please submit the Employee Tuition Fee Reduction Application in Student Accounts at Room 125 at the Bruce Pitman Center. Fee reductions will be posted within two business days of receipt at Student Accounts.

FEE REDUCTION APPLICATIONS ARE DUE AT STUDENT ACCOUNTS BY SEPTEMBER 8, 2025 FOR FALL SEMESTER AND JANUARY 28, 2026 FOR SPRING SEMESTER. Employee Dependent Tuition Fee Reduction Applications for these semesters will **not** be accepted after these dates.

Return to: Student Accounts/Cashiers, 875 Perimeter Dr MS 4250, Moscow, ID 83844-4250

Bruce Pitman Center Room 125

Fax: 208-885-9209 or Email address for scanned documents: acctrec@uidaho.edu

STUDENT PORTION OF FEES NOT PAID BY DEADLINES WILL BE SUBJECT TO LATE FEES.

EMPLOYEE DEPENDENT TUITION/FEE REDUCTION APPLICATION

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2025-2026 Academic Year

SECTION 1: TO BE REVIEWED AND SIGNED BY EMPLOYEE:

By applying for this waiver, I, print employee name, a board-appointed employee of the University, verify that the contents of this form are accurate and that I meet all the requirements outlined on this form.

The student, print student name, meets all of the eligibility requirements in IRS section 152, either as a **qualifying child** or a **qualifying relative**, as listed below: Please indicate which section the student qualifies (student can only qualify as one or the other):
(EMPLOYEE -Please place Initials by each true statement)

Qualified Child Section:

- Qualified Child is the employee's unmarried child/stepchild (whether blood or adoption) or foster child
- Qualified Child will not have attained age 24 before the end of the tax year or is permanently and totally disabled as defined by section 22 (e) (3) of the Code (<http://www.law.cornell.edu/uscode/text/26/22>);
- Qualified Child has lived/will live with the employee for more than one-half of the year (with exception of allowable temporary absences)
- Qualified Child cannot provide more than half of his/her financial support for the year;
- Qualified Child cannot be classified as another taxpayer's "qualifying child" (as defined in Code Section 152 c);
- Qualified Child must be a U.S citizen, a U.S. national, or a resident of the U.S., Canada or Mexico.

If the student doesn't meet all of the criteria above for a qualified child, please review the eligibility requirements in IRS section 152 for a qualifying relative.

Qualified Relative Section:

- Qualified Relative is the employee's unmarried child/stepchild, sibling/stepsibling, parent/stepparent, niece/nephew, aunt/uncle, son-, daughter-, father-, mother-, brother-, or sister-in-law
- Qualified Relative has lived with the employee for the taxable year
- Qualified Relative cannot provide more than half of his/her financial support for the year

If asked by the university, I will provide certain evidence (e.g., federal tax return) to support verification of eligibility. I acknowledge that fraudulent certification of dependent eligibility by an employee may be grounds for discharge, and I would be required to repay all costs associated with this benefit .

(EMPLOYEE -Please Initial your acknowledgement _____)

TERMINATION: If an employee's appointment is terminated during a semester for which the employee's dependent is registered for academic work under this policy, the academic work must be terminated unless the applicable tuition is paid, except in the case where employment is terminated due to death or permanent disability. If terminating before 12/19/2025 for Fall or 05/15/2026 for Spring semester, the Dependent would owe for the cost of the Dependent waiver or the Dependent would have to withdraw for that semester.

(EMPLOYEE -Please Initial your acknowledgement _____)

Date _____ Employee ID V _____ Employee Name _____

Employee Signature _____

Department Employed by _____ Title/Position _____

Printed Student Name (Last, First)
Term/Year

Student ID /Vandal Number
Term/Year

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University of Idaho

2025-2026 Academic Year

Student Name _____
Last _____ First _____

Vandal number (V#) _____

SECTION 2: TO BE REVIEWED AND SIGNED BY DEPENDENT STUDENT:

By applying for this tuition fee reduction: (**STUDENT- Please Initial by each statement**)

- I acknowledge that I am responsible for **all** fees if the tuition fee reduction should be cancelled (i.e., if the employee separates from the university.)
- I can use this tuition fee reduction for a maximum of eight semesters, and only for Fall or Spring terms.
- I have read and understand the rules & limitations on all pages of this form.

Date _____

Vandal number (V#) _____

Dependent Name _____

Relationship to Employee _____

Dependent Signature _____

FORMS ARE DUE AT STUDENT ACCOUNTS BY:

SEPTEMBER 8, 2025 FOR FALL SEMESTER AND JANUARY 28, 2026 FOR SPRING SEMESTER.



SECTION 3: TO BE COMPLETED BY STUDENT ACCOUNTS:

Semesters Tuition/	201210	201220	201310	201320	201410	201420
Fee reduction used:	201510	201520	201610	201620	201710	201720
	201810	201820	201910	201920	202010	202020
	202110	202120	202210	202220	202310	202320
	202410	202420	202510	202520	202610	202620

Total number of semesters used _____

Date _____ Initials _____

Date received _____

Employment Verified _____

Degree Seeking ? Y N _____

Meets Age Requirement if Qualified Child _____

Posted Detail code to Student Account _____

Posted Detail code to Employee Account _____

Total Credits at reduction posted: _____

Amount reduced : _____

Comments: _____
