

I certify that I will be: Employed at least .5 FTE in a qualifying position for the applying year/term
 On leave from my .5 FTE or more, qualifying position

I qualify for staff tuition rates and I am hereby transferring my staff fee privileges to the person named above for the year and term specified. I understand that a new form must be completed for each term I choose to transfer my staff fee privileges. *I understand my family member must report receiving this tuition benefit when applying for student financial aid.* I certify that the family member receiving my transferred staff fee privilege is eligible under the program. I understand that misapplication of this benefit to a person who is not eligible, after tuition is assessed, may result in disciplinary or legal action. I also understand I am responsible for any applicable taxes or withholdings, if any, as required under the Internal Revenue Code and by the state of Oregon. I understand that the university may require proof of eligibility for my family member. I authorize each university where classes are attended by my family member to release all assessed staff tuition information to university Human Resources, payroll representatives and to the Oregon University System. I understand the OUS universities may exclude certain classes and programs. A list of excluded programs is available at <http://www.ous.edu/dept/hr/benefits/stafffee.php>

 Employee Signature

 Date

F. Additional Information:

The Staff Fee Privileges Benefit for family members is 30% of resident undergraduate tuition assessed at the teaching institution, rounded to the nearest dollar. At campuses where an undergraduate differential tuition structure is in effect, the staff fee rate will be assessed at the "regular" (not differential) resident undergraduate tuition rate for both undergraduate and graduate students. Family members are required to pay **all mandatory fees (including building, health, incidental fees) and any applicable course fees, payment deadline fees, registration fees, etc.** A one-time Matriculation Fee applies to family members admitted into a program. Fees assigned to participating self-support programs are paid by the family member unless waived by the university.

"Family member" includes a spouse or domestic partner as well as qualifying children of the OUS employee or domestic partner who have not attained the age 24 by the end of the calendar year. An employee must be legally married to a spouse and children or qualifying relatives must also qualify as dependents for tax purposes. A domestic partner must meet the requirements outlined in the Affidavit of Domestic Partnership form or have a Certificate of Domestic Partnership to be eligible for transfer of Staff Fee Privileges. Children of domestic partners must qualify as dependents for tax purposes. As long as a child of the employee, spouse or domestic partner is no older than age 23 by the end of the calendar year, is a student, not disabled and meets IRS relationship, residency, and support requirements; the dependent is considered a "qualifying child" for tax purposes. A dependent child or relative of the employee, spouse or domestic partner, who is a student, not disabled, and who attains the age of 24 during the calendar year is considered a "qualifying relative." A "qualifying relative" is considered a dependent of the employee or domestic partner if the same IRS relationship, residency, and support elements for tax purposes are the same as for a "qualifying child." Please consult an Oregon tax professional if you have any questions regarding whether or not your dependent meets the IRS qualifications.

The staff benefit cannot be subdivided among family members during the term. Part-time employees **with less than .5 FTE** and their family members are not eligible for staff fee privileges. Staff fee privileges apply to all OUS institutions (Eastern Oregon University, Oregon Institute of Technology, Oregon State University, Portland State University, Southern Oregon University, the University of Oregon and Western Oregon University). Campus presidents may elect to exclude certain programs or classes from this policy. Staff members who use the staff fee privileges for courses away from their employing (home) institution are subject to the tuition rates, policies and procedures of the instructing (host) institution. The institutions reserve the right to deny staff fee privileges for failure to meet the submission deadlines shown on this form.

Tuition is not assessed to family members auditing for-credit courses, but attendance must be with the **instructor's consent** and on a space-available basis. Audit may be used in addition to staff fee privileges during a term by one qualifying student, but **may not be subdivided between family members** during a term or semester. Qualified family members may be permitted to take noncredit classes at approximately **one-third of the fee assessed** to other registrants. All applicable course or material fees associated with auditing for-credit classes will be assessed by the institution and are the responsibility of the family member using the transferred benefit.

IRC Section 117 permits undergraduate level tuition reduction as a non-taxable benefit to employees and dependents. Domestic partners and their dependents are subject to federal and state taxes on the imputed value of the tuition benefit for **both undergraduate and graduate tuition**. Employees whose same-sex domestic partners take undergraduate classes are subject to Oregon income tax on the imputed value. The OUS will provide the annual amount of the imputed income on the employee's W-2 form. The employee may need to seek tax advice regarding how to claim the associated Oregon income reduction. Please note that non-resident domestic partners' imputed tax value of staff fee rates is based on non-resident tuition rates under the provisions of OAR 580-010-0086.

For more information about Staff Fee Privileges contact the Human Resources office on your campus (OSU employees - contact your Business Center).

HR USE ONLY

Staff Fee Privileges: Approved Denied Notes: _____

HR Name/Signature _____ / _____ University _____ Date _____

Note: Signature indicates only that the family member is eligible to use the Staff Fee Privileges Benefit. It is the responsibility of the family member to verify if programs or courses are excluded from the benefit.