

Andrews University

Berrien Springs, Michigan 49104 • Records Office 471-3342

FACULTY, STAFF, OR SPOUSE REGISTRATION FOR FREE CLASS

Please complete *ALL* sections Semester & Year _____ ID# _____

Name _____ Maiden Name _____

Country of Citizenship _____ Place of Birth _____ Visa (if applicable) _____

Course level and credit

I wish to take courses at the following level: <input type="radio"/> Undergraduate level <input type="radio"/> Graduate level	I wish to take the course for: <input type="radio"/> Audit _____ (Teacher's Signature Required) <input type="radio"/> Receive Academic Credit I am working on the following degree: _____ Advisor's Signature _____
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Student Accounts signature needed if taking more than 4 free credits. _____

Department where employee works _____ Approval _____ Date _____

If you are applying for tuition assistance as a spouse of an eligible employee, please supply the following information:

Employee's Name _____ Employee's Department _____

COURSE(S)

Prefix	Number	Section	Name	Credits	Days	Time

Ethnic Code Validation (please circle one)

- | | | |
|---------------------------------|--------------------------|-------------|
| 1 African-American/Caribbean | 3 Asian/Pacific Islander | 5 Caucasian |
| 2 American Indian/Alaska Native | 4 Hispanic | 6 Unknown |

The cost of free class is a forgiveness of tuition that is available to qualified employees who occupy available positions in a regularly scheduled class and thus does not include independent study, directed reading, private music lessons, practicums, clinical experiences or any instruction outside of the normal classroom setting.

1. If you plan to complete a degree program you must make formal application for admission to the degree program. (If you are applying for a graduate degree only 12 credits of Permission To Take Class (PTC) can apply toward a degree and if applying for an undergraduate degree only 32 credits of PTC can apply toward a degree.)
2. If you are in a degree program you must obtain your advisor's signature.
3. If you are taking more than two classes, you must register with a regular registration form and obtain financial clearance. The policy covers tuition only. All other costs such as registration late fee, drop/add, lab fees, and change of program, etc, are to be paid by the student.
4. This form must be turned in to the Records Office (Administration Building) anytime during registration. Any late registration charges are the expense of the faculty/staff member. The faculty/staff member will be registered only after it has been determined that there are sufficient tuition-paying students registered for the class. Also, in classes with limited enrollment, tuition-paying students have priority. **If at some point you decide to drop your class you will need to complete a drop/add form and turn it into the Records Office.** Any refund will be applied on the day the transaction takes place.
5. This program does not include any class beyond the Masters level or a class for which may later apply to a doctoral program.
6. For work related classes, there must be a memo from employee's supervisor indicating that the class is work related.
7. Classes dropped after drop/add date may still incur taxable income.
8. The free tuition policy provides:
 - For Employees: Full-time regular staff members may take up to four credits each semester without cost to themselves. Normally, the class must be outside of regular scheduled work hours. Employees are not paid for the time they are attending class.
 - For Employees' Spouse: The spouse of a salaried full-time regular staff member (Class SF, FF, FT or AF) may receive assistance through the Master's level. Assistance is up to four credits free plus 50% of the tuition on classes in excess of four credits each semester.

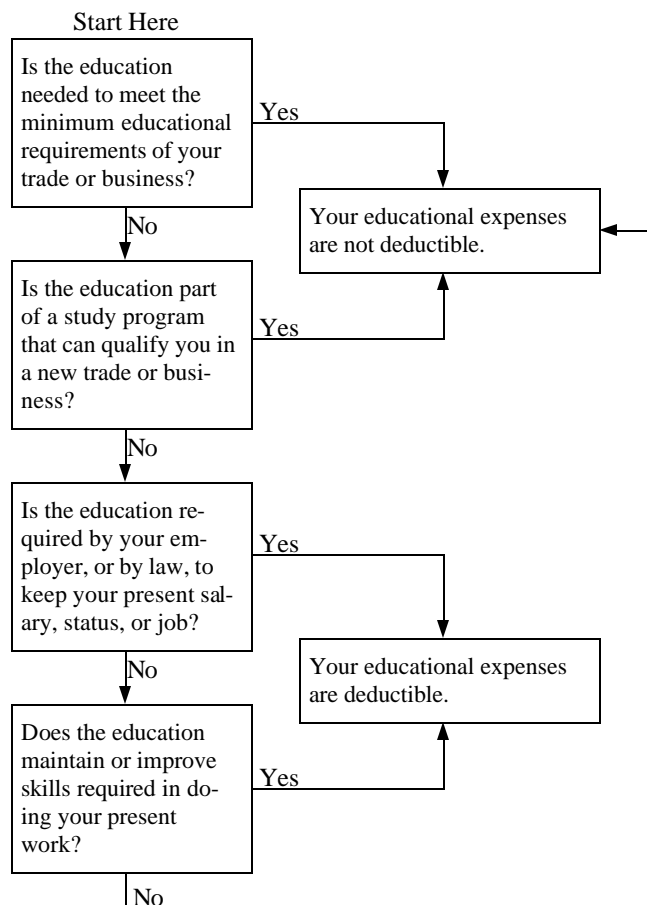
NOTE: The IRS considers the tuition for free graduate level courses taken by the employee or spouse as part of the employee's wage package and therefore subject to taxes. All classes taken by non-employees under this policy are subject to IRS reporting and attendees will receive a 1099 Miscellaneous form.

Signature _____ Date _____

Office Use Only

1. Records—Original _____ 2. Human Resources _____

This section applies ONLY to University employees taking Master's Level classes.



The Internal Revenue Code provides that under specific conditions graduate level tuition qualifies as a "working condition fringe." Tuition under that situation can be exempt from taxes. The class must meet the criteria as shown on the chart to the left and below:

1. The education expense cannot be for a course which is required to satisfy the minimum educational requirements for an individual's employment.
2. The course or program of study cannot lead to qualifying the individual in a new trade or business.
3. The education must either a) maintain or improve skills required by the individual in his employment, or b) meet the express requirements for the retention of an established employment relationship, status, or rate of compensation, and the educational requirements are set by the individual's employer or by applicable law or regulations.

The statement from your work supervisor must state how the class you are now taking meets the above criteria. That statement must accompany this form.