Date: December 10, 2002

To: Associate Vice Presidents/Deans of Faculty
    Human Resources Directors
    Benefit Officers

From: Cathy Robinson  
    Assistant Vice Chancellor
    Human Resources Administration

Code: TECHNICAL LETTER
     HR/Benefits 2002-30

Supersedes: HR/Benefits 2002-19

Subject: CSU Employee Fee Waiver and Reduction Program

This Technical Letter updates and summarizes current information regarding the employee CSU Fee Waiver and Reduction Program. It contains the most updated information in regards to Unit 6 (Skilled Trade) and M98 (Executives) fees waived for employees and their dependents. It includes information on benefits available to employees and their dependents, tax issues, and a list of fee waiver contacts on the campuses.

Executive Order No. 712 - Fee Waiver for Employees
Procedures for administering the Employee Fee Waiver and Reduction Program are outlined in Executive Order No. 712 (Delegation of Authority and Procedures for the Administration of Fee Waivers and Reductions for Employee Training and Career Development) dated October 7, 1999 (Attachment A). These administrative procedures, for the most part, cover eligible non-represented and represented employees. However, some collective bargaining agreements (CBAs) have negotiated different eligibility criteria and that information is summarized in this Technical Letter. It is important for campus staff to review appropriate collective bargaining agreements to ensure terms of any negotiated fee waiver benefit are followed. In cases where provisions of Executive Order No. 712 are in conflict with the CBA, the CBA shall govern with regard to those conflicting provisions for individuals in that CBA unit, except for the fee schedule. This technical letter sets the correct fee structure for all employee groups and their eligible dependents, where applicable. Fee waiver provisions may be found in the collective bargaining agreements as follows.

- Unit 1 (Physicians) – Article 23
- Units 2, 5, 7, 9 (CSEA) – Article 22
- Unit 3 (Faculty) – Article 26
- Unit 4 (Academic Professionals) – Article 16
- Unit 6 (Skilled Trades) – Article 27
- Unit 8 (Public Safety) – Article 20
- Unit 10 (IUOE) – Article 28

Distribution: All with Attachments

CSU Presidents  Business Managers
Vice Chancellor, Human Resources  Budget Officers
Vice Presidents, Academic Affairs  Employee Relations Designees
Vice Presidents, Administration  Payroll Managers
Vice Presidents, Student Affairs  Director, SOSS
Fee waiver applies to CSU general fund courses only. Courses in self-support programs may not be taken through fee waiver.

**Eligibility**

CSU Fee Waiver eligibility criteria for represented and non-represented employee categories is summarized in Table 1 below:

**Table 1 – Fee Waiver Eligibility**

<table>
<thead>
<tr>
<th>Employee Category</th>
<th>Eligibility Criteria</th>
</tr>
</thead>
</table>
| Units 2, 5, 7, 9 (CSEA)  
Unit 4 (Academic Professionals)  
Unit 6 (Skilled Trades)  
Unit 10 (IUOE) | Full-time employees (i.e., permanent, temporary, & probationary) and part-time permanent employees |
| Unit 3 (Faculty) | Tenured* and probationary faculty unit employees, and temporary faculty unit employees with at least 6 years of full-time equivalent service in the department |
| Unit 1 (Physicians)  
Unit 8 (Public Safety)  
C99 (Confidential)**  
E99 (Excluded)**  
M98 (Executive) | Full-time or part-time permanent** employees, and full-time probationary employees (no temporary) |
| M80 (MPP) | Full-time employees (includes temporary) |

*FERP employees are considered tenured faculty and are eligible for fee waiver only during the semesters/quarters when they are actively employed.

**C99 and E99 employees 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.

Note: Please check CBAs for provisions concerning the appointment of part-time, permanent employees.

**Unit Limitation**

All eligible non-represented and represented employees may enroll in a maximum of two (2) courses or six (6) units, whichever is greater, per term.

**Fees Waived**

Employees are eligible for the fee waivers shown in Table 2 below, based on Executive Order No. 712 and applicable CBAs.
Table 2 – Employee Fee Waiver

<table>
<thead>
<tr>
<th>Employee Category</th>
<th>Fees Fully Waived for Employee</th>
<th>Fees Reduced to $1.00 for Employee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit 1 (Physicians)</td>
<td>Application Fee</td>
<td>Student Body Association Fee</td>
</tr>
<tr>
<td>Units 2, 5, 7, 9 (CSEA)</td>
<td>Identification Card Fee</td>
<td>Student Body Center Fee/Student Union Fee</td>
</tr>
<tr>
<td>Unit 6 (Skilled Trades)</td>
<td>Instructionally Related Activity Fee</td>
<td>Health Facilities Fee</td>
</tr>
<tr>
<td>Unit 8 (Public Safety)</td>
<td>Health Services Fee</td>
<td></td>
</tr>
<tr>
<td>C99 (Confidential)</td>
<td>State University Fee*</td>
<td></td>
</tr>
<tr>
<td>E99 (Excluded)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M80 (MPP)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M98 (Executives)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unit 3 (Faculty)</td>
<td>Application Fee</td>
<td>Student Body Association Fee</td>
</tr>
<tr>
<td>Unit 4 (Academic Professionals)</td>
<td>Identification Card Fee</td>
<td>Student Body Center Fee/Student Union Fee</td>
</tr>
<tr>
<td>Unit 10 (IUOE)</td>
<td>Instructionally Related Activity Fee</td>
<td>Health Facilities Fee</td>
</tr>
<tr>
<td></td>
<td>State University Fee*</td>
<td></td>
</tr>
</tbody>
</table>

*May be fully waived for a maximum of two (2) courses or six (6) units, whichever is greater, per term.

Employees taking courses in addition to the fee waiver courses shall pay any difference in fees. All other fees shall be at the regular rates.

**Fee Waiver for Spouse, Domestic Partner or Dependent Child**

Eligible employees may transfer their fee waiver benefit to a spouse, dependent child or domestic partner, as noted in Table 3 below. Please note that the following criteria are to be followed:

1. A dependent child is defined in the same manner as the term is used for other CSU benefit programs, namely: (a) your child or stepchild under age 23 who has never been married; (b) a child living with you in a parent-child relationship who is economically dependent upon you, under age 23 and has never been married; or (c) your child or stepchild age 23 or above who is incapable of self-support due to a disability which existed prior to age 23.

2. The spouse, domestic partner or dependent child must be matriculated toward a degree or the attainment of a teaching credential in the CSU and the course(s) enrolled in on a fee waiver basis must be for credit toward completion of that degree or teaching credential.

3. Campus administration must determine that space is available in the particular course offering before accommodating a spouse, domestic partner or dependent child who wishes to enroll in the course on a fee waiver basis.

4. The dependent fee waiver applies only to certain fees incurred by California residents. Thus, spouses, domestic partners and dependent children who do not meet established in-state residency requirements (and who do not qualify for classification as residents in accord with the provisions of Title 5, Section 41910, California Code of Regulations) will be responsible for paying non-resident tuition charges based upon the total number of units in which they are enrolled.
5. In accord with the Education Code, the Student Body Association Fee cannot be waived or reduced for a spouse/domestic partner/dependent child, even if a CBA states otherwise. A spouse/domestic partner/dependent child taking courses in addition to the fee waiver courses shall pay any difference in fees. All other fees shall be at the regular rates.

**Table 3 – Dependent Fee Waiver**

<table>
<thead>
<tr>
<th>Employee Category</th>
<th>Eligible Dependents for Fee Waiver Transfer</th>
<th>Fees Fully Waived for Eligible Dependents</th>
<th>Fees Reduced to $1.00 for Eligible Dependents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit 1 (Physicians)</td>
<td>Spouse</td>
<td>Application Fee</td>
<td>Student Body Center Fee/</td>
</tr>
<tr>
<td>Units 2, 5, 7, 9 (CSEA)</td>
<td>Dependent Child</td>
<td>Identification Card Fee</td>
<td>Student Union Fee</td>
</tr>
<tr>
<td>Unit 6 (Skilled Trades)</td>
<td>Domestic Partner</td>
<td>Instructionally Related Activity Fee</td>
<td>Health Facilities Fee</td>
</tr>
<tr>
<td>C99 (Confidential)</td>
<td></td>
<td>Health Services Fee</td>
<td></td>
</tr>
<tr>
<td>M80 (MPP)</td>
<td></td>
<td>State University Fee*</td>
<td></td>
</tr>
<tr>
<td>M98 (Executives)</td>
<td></td>
<td>Student Body Center Fee/</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Student Union Fee</td>
<td></td>
</tr>
<tr>
<td>Unit 3 (Faculty)</td>
<td>Spouse</td>
<td>Application Fee</td>
<td>Student Body Center Fee/</td>
</tr>
<tr>
<td>Unit 4 (Academic Professionals)</td>
<td>Dependent Child</td>
<td>Identification Card Fee</td>
<td>Student Union Fee</td>
</tr>
<tr>
<td></td>
<td>Domestic Partner</td>
<td>Instructionally Related Activity Fee</td>
<td>Health Facilities Fee</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Health Services Fee</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>State University Fee*</td>
<td></td>
</tr>
<tr>
<td>Unit 8 (Public Safety)</td>
<td>Spouse</td>
<td>Application Fee</td>
<td>Student Body Center Fee/</td>
</tr>
<tr>
<td></td>
<td>Dependent Child</td>
<td>Identification Card Fee</td>
<td>Student Union Fee</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Instructionally Related Activity Fee</td>
<td>Health Facilities Fee</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Health Services Fee</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>State University Fee*</td>
<td></td>
</tr>
<tr>
<td>Unit 10 (IUOE)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>E99 (Excluded)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*May be fully waived for a maximum of two (2) courses or six (6) units, whichever is greater, per term.

6. Fee waiver eligibility may be transferred to only one person at a time, regardless of whether that individual uses the full entitlement of 2 courses or 6 units.

7. If both parents are employees eligible to transfer their fee waiver benefit to a dependent child, each employee may transfer the benefit. Therefore, it is possible for one child to receive both benefits and be eligible to enroll in up to 4 courses or 12 units, whichever is greater, on a fee waiver basis. Alternatively, each employee could transfer his or her benefit to a different child, and each child would be entitled to up to 2 courses or 6 units of fee waiver eligibility.

8. Normal academic standards must be maintained by the spouse/domestic partner/dependent child in order to continue participating in the fee waiver program.

9. An employee who wishes to transfer his or her fee waiver benefit to a spouse, domestic partner or dependent child should be asked to formally transfer the benefit and certify that the individual using the benefit is in fact a spouse, domestic partner or dependent child. A sample form (Attachment B) is attached that may be used for this purpose.
10. Eligible spouses, domestic partners and dependent children may enroll using fee waiver at any CSU campus. This aspect of the program may require coordination between campuses. To provide adequate controls on the spouse/domestic partner/dependent child fee waiver process, the campus of employment must provide the campus where the spouse/domestic partner/dependent child will enroll with the following information: verification of the eligible employee’s qualifying employment, verification that the employee will not be using the fee waiver benefit during the semester/quarter at issue, and verification that no other family member has been previously certified as eligible to use the employee’s fee waiver benefit during the semester/quarter at issue. The attached sample form may be used for this purpose as well.

**Tax Issues**

The Internal Revenue Code (IRC) provides three ways to make employer-provided training and educational assistance, including fee waivers and reductions, excludable from taxable income:

- Qualified Tuition Reduction under Internal Revenue Code Section 117(d);
- Educational Assistance Programs under Internal Revenue Code Section 127; and
- Working Condition Fringe Benefits under Internal Revenue Code Section 132(d).

By coordinating the three Internal Revenue Code Sections under the CSU Fee Waiver and Reduction Program, the following tax-free or taxable benefits are available to CSU employees and their eligible spouses, domestic partners, and/or dependent children:

<table>
<thead>
<tr>
<th>Eligible Participant</th>
<th>Course level(s)</th>
<th>Tax Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSU Employee</td>
<td>Undergraduate</td>
<td>Nontaxable</td>
</tr>
<tr>
<td></td>
<td>Graduate</td>
<td>Nontaxable</td>
</tr>
<tr>
<td>Employee’s Spouse/Dependent Child</td>
<td>Undergraduate</td>
<td>Nontaxable</td>
</tr>
<tr>
<td></td>
<td>Graduate</td>
<td>Taxable</td>
</tr>
<tr>
<td>Employee’s Domestic Partner</td>
<td>Undergraduate</td>
<td>Taxable</td>
</tr>
<tr>
<td></td>
<td>Graduate</td>
<td>Taxable</td>
</tr>
</tbody>
</table>

Attachment C provides a tax summary of IRC sections applicable to the CSU Fee Waiver and Reduction Program.

Please note that it is the level of the course that determines taxability, not the education level of the employee. Also, there is no requirement that an employee be working toward a degree to obtain the benefits tax-free.

**Tax Changes Effective January 1, 2002**

Enactment of the Economic Growth and Tax Relief Reconciliation Act of 2001 (HR 1836) impacts Section 127 Educational Assistance provisions. Effective January 1, 2002, the annual $5,250 exclusion for employer provided Educational Assistance for undergraduate, career related and upward mobility training was permanently extended. Graduate level courses are now covered under the annual $5,250 exclusion effective January 1, 2002. Therefore, based on these changes in 127 and other tax thresholds, as of January 1, 2002, all undergraduate and graduate level coursework taken by an employee through the CSU Fee Waiver and Reduction Program is excluded from taxation.
Due to the coordination of all three IRC Sections under the CSU Fee Waiver and Reduction Program, the Section 127 limit of $5,250 will directly impact graduate level coursework. At this time, this limit will not affect employees enrolling in CSU graduate level courses, since the cost of student fees is less than $5,250. All graduate level coursework taken by an employee’s spouse, domestic partner or dependent child through this program continues to be reported as taxable income. All undergraduate level coursework taken by an employee’s domestic partner through this program is taxable as well. Revisions have been made to the Payroll Procedures Manual.

**General Information**
Attachment D is an updated list of campus faculty and staff fee waiver coordinators we hope you find helpful when handling situations involving two campuses.

Questions regarding faculty and faculty dependent fee waiver may be directed to Cordelia Ontiveros at (562) 951-4503, or via e-mail at contiveros@calstate.edu. All other questions may be directed to Pamela Chapin in Human Resources Administration at (562) 951-4414, or via e-mail at pchapin@calstate.edu.

This Technical Letter is also available on Human Resources Administration’s Web page at: http://www.calstate.edu/HRAdm/memos.shtml.

CR/CO/kn/pc
Attachments
THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore
Long Beach, California 90802-4210

(562) 951-4700

Date: October 7, 1999
To: Campus Presidents
From: Charles B. Reed
Chancellor

Subject: Executive Order No. 712, Delegation of Authority and Procedures for the Administration of Fee Waivers and Reductions for Employee Training and Career Development

I am transmitting a copy to you of Executive Order No. 712. This executive order supersedes and updates prior Executive Order 491 related to delegation of authority and procedures for the administration of fee waivers and reductions for employee training and career development. This executive order adds the "Health Services Fee" and removes the "Student Services Fee" from the list of fees that may be waived. The Student Services Fee is no longer an existing fee.

In accordance with policy of the California State University, the campus president has the responsibility for implementing executive orders where applicable and for maintaining the campus repository and index for all executive orders.

Attachments

Distribution: Vice Chancellors
Campus Presidents
Executive Order No. 712

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore
Long Beach, California 90802-4210
(562) 951-4700

Executive Order No.: 712

Title: Delegation of Authority and Procedures for the Administration of Fee Waivers and Reductions for Employee Training and Career Development

Effective Date: January 1, 2000

Supersedes: Executive Order No. 491

Pursuant to Sections 1 and 2 of Chapter III of the Standing Orders of the Board of Trustees of The California State University and Section 41804 of Title 5, California Code of Regulations, I hereby delegate to the Presidents of The California State University or their designees the authority to admit for enrollment and to approve the waiver and reduction of fees for eligible employees who enroll in courses pursuant to the Procedures for the Administration of Fee Waivers and Reductions for Employee Training and Career Development which are amended, effective this date, for The California State University. The executive order adds the "Health Services Fee" and removes the "Student Services Fee" from the list of fees that may be waived. A copy of these Procedures is attached to, and made a part of, this executive order.

Charles B. Reed
Chancellor

Dated: October 7, 1999

Attachment
PROCEDURES FOR THE ADMINISTRATION OF FEE WAIVERS 
AND REDUCTIONS FOR EMPLOYEE TRAINING 
AND CAREER DEVELOPMENT

1. **Purpose:** These procedures are for the purpose of implementing an employee fee waiver and reduction program in accordance with the authority granted the Trustees by Education Code, Section 89710 and to establish procedures for administration of the program pursuant to the delegation of authority to the Chancellor provided in Section 41804 of Title 5, California Code of Regulations.

2. **Eligibility:** All full-time or part-time permanent, full-time probationary employees, and full-time Management Personnel Plan employees, regardless of HEERA designation, may participate in the fee waiver and reduction program subject to authorization by the campus President or designee pursuant to these procedures. Full-time or part-time permanent, full-time probationary employees, and full-time Management Personnel Plan employees who are on an approved full or partial leave of absence with or without pay are also eligible. Employees covered by Section 42703(g) of Title 5, California Code of Regulations, graduate assistants, student assistants, part-time and temporary full-time employees are not eligible. In cases where provisions of this Executive Order are in conflict with a Memorandum of Understanding entered into pursuant to the Higher Education Employer-Employee Relations Act, the Memorandum of Understanding shall govern with regard to those conflicting provisions for the individuals in the unit covered by the Memorandum of Understanding.

3. **Unit Limitation:** In order to achieve a reasonable balance between an employee’s regular work assignment and the course load taken under this program, approval for a waiver and reduction of fees shall be in accordance with the following unit limitations.

   An eligible employee working full-time may be granted approval to enroll under this program for two (2) courses or six (6) units, whichever is greater, per semester or quarter.

   An employee who is on an approved leave of absence may enroll for units in excess of these amounts in accordance with the following schedule:

<table>
<thead>
<tr>
<th>Percentage of Leave</th>
<th>Maximum Semester or Quarter Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>One-fourth but less than one-half</td>
<td>9</td>
</tr>
<tr>
<td>One-half but less than three-fourths</td>
<td>12</td>
</tr>
<tr>
<td>Three-fourths but less than full</td>
<td>15</td>
</tr>
<tr>
<td>Full</td>
<td>Not limited</td>
</tr>
</tbody>
</table>

4. **Admissions:** Employees who qualify for admission to a campus in accordance with established standards and criteria shall be processed by the Office of Admissions and Records as regular admissions except that the application fee will be waived. Employees
who do not qualify for regular admission to a campus may be admitted under the authority of Subdivision (e) of Section 41804 of Title 5, California Code of Regulations as implemented in these procedures.

a. Work-Related Courses: Admission for the purpose of enrolling in courses deemed work-related shall be with the approval of the President or designee. An employee enrolling in an approved work-related course shall be required to fill out only the front part of “A” of the admissions application. The Office of Admissions and Records shall establish a file and Permanent Record Card for each employee admitted for this purpose, but the process associated with matriculation (i.e., provision of transcripts of previous college level work, test scores, the evaluation of transfer credit, etc.) need not be carried out unless the employee subsequently declares a career objective which requires completion of a university degree as part of an approved individual career development plan.

b. Career Development Courses: Admission for the purpose of enrolling in courses, as part of an approved individual career development plan, shall be with the approval of the President or designee. These employees shall be required to complete all the forms necessary for regular admission and matriculation at a campus of the California State University if their career development objective requires a degree. The Office of Admissions and Records shall maintain the usual student records for employees admitted pursuant to this provision. If their career development plan does not require a degree, the same admissions regulations and procedures required for work-related courses shall apply. Admission shall be continuous as long as the employee remains in good academic standing pursuant to normal campus criteria applicable to this determination.

c. Intercampus Enrollments: In some instances employees may need to enroll on their own time at a campus other than the campus of employment. In such cases the campus of employment shall provide an employee with written certification that enrollment is authorized in accordance with this Executive Order, and that the employee is enrolling for an approved work-related course or as part of an approved individual career development plan. The campus of enrollment shall then follow the admissions procedure outlined in (a) or (b) of this section, as appropriate.

d. Employees of the Office of the Chancellor: The Chancellor or designee shall provide employees of the Office of the Chancellor with written certification that enrollment is in accordance with the requirements of this Executive Order and that the employee is enrolling for an approved work-related course or as part of an approved individual career development plan. The campus of enrollment shall then follow the admissions procedure outlined in (a) or (b) of this section, as appropriate.

e. Enrollment in Graduate Courses: Employees may enroll in graduate level courses subject to the same requirements as provided in this Executive Order.
Attachment to Executive Order 712

5. Fees: The following fees may be fully waived:

- Application Fee
- Identification Card Fee
- Instructionally Related Activities Fee
- Health Services Fee

The following fee may be fully waived up to the unit limitation indicated:

- The State University Fee may be waived for any number of units up to 5.9 units per term.

The following fees may be reduced to $1.00:

- Student Body Association Fee
- Student Body Center Fee
- Health Facilities Fee

All other fees shall be at the regular rates.

The fees for any units taken other than or in addition to units for which a fee waiver or reduction has been approved, including any work-related or career development units in excess of the limits indicated in Section 3, shall be the difference between (1) the fees normally required for the total number of units for which the employee is enrolled, and (2) the fees which have been waived or reduced; provided that in no case shall the aggregate amount paid for a particular fee be greater than the amount which would have been charged if none of the units taken by the employee were under this program.

Example 1: This example applies to all campuses and all employees under the fee waiver program governed by this Executive Order.

The employee enrolls for two courses or six units.

The State University Fee is fully waived.

The following fees may be reduced to $1.00 each:

- Student Body Association Fee
- Student Body Center Fee
- Health Facilities Fee

Example 2: This example applies to all campuses and all employees under the fee waiver program governed by this Executive Order.

The employee enrolls for three courses, or more than six units. Fees are waived for two of the courses that are justified as job-related or career development.
Attachment to Executive Order 712

Employee takes three courses, University waives fee for two courses, employee pays ordinary tuition fee in effect at that time, either per semester or per quarter, for one course.

Other fees as listed above in Example 1 are reduced to $1.00 each.

6. **Services**: The appropriate campus authority may reduce the level of services except instructional services, which may be provided to employees who enroll under this program where the fees actually paid are below the fee levels normally charged.

7. **Course Approvals**: The President or designee may approve the waiver and reduction of fees authorized by this Executive Order following determination by the President or designee that the course(s) for which the employee will enroll is (are) either directly related to the requirements of the employee's present position (job-related) or is (are) part of an approved individual career development plan. Courses taken on the fee waiver program shall be taken for credit and not audited.

8. **Records Requirement**: The President or designee shall maintain records concerning the utilization of the fee waiver program. These records shall include the ethnicity and sex of participants, their occupational group, their salary level and other pertinent information necessary for a cost analysis of the program or for other reporting requirements. Such records shall be maintained separately from the employee's official personnel records. Records of completed training activities should be retained in the employee’s official personnel file.

9. **Funding**: The establishment of this program carries no budgetary authorization for a campus to apply for or to receive additional funding. It is the responsibility of the campus to limit enrollment under the fee waiver program at a level, which can be accommodated within existing campus resources.

10. **Supplemental Instructions**: The Vice Chancellor, Human Resources, shall be responsible for review and evaluation of this program and for issuing directives to amplify and interpret these procedures.

11. **Continued Program Participation**: In order for employees to continue to participate in this program, they must remain in good academic standing. This same criterion for program participation is applicable to both matriculated and non-matriculated participants.
Fee Waiver for Spouse/Domestic Partner/Dependent Child

1. This section is to be completed by the employee and returned to the local fee waiver coordinator.

Name of Employee  
Department  
Campus  
Phone  
E-Mail  

I wish to transfer my fee waiver eligibility, as provided in appropriate policy or collective bargaining agreement, to my spouse, domestic partner or dependent child listed below. I understand this transfer prohibits my personal use of fee waiver benefits during the period indicated.

Name of Dependent  
Social Security Number *  
Relationship  
Enrollment Period (term/year)  
Campus of Enrollment  

I certify that the individual indicated above is my legal spouse, registered domestic partner or dependent child (as that term is defined below).

Signature        Date  

2. This section is to be completed by the local fee waiver coordinator and, when necessary, forwarded to the campus where the dependent will enroll.

The employee noted above is eligible to participate in the fee waiver program and thus may transfer fee waiver eligibility to a spouse, domestic partner or dependent child. The employee noted above has not transferred his or her fee waiver eligibility to any other dependent for the period noted.

Signature of Fee Waiver Coordinator        Date  

cc: Employee  

Note: “Dependent child” is defined as (1) your child or stepchild under age 23 who has never been married; (2) a child living with you in a parent-child relationship who is economically dependent upon you, under age 23 and has never been married; or (3) your child or stepchild age 23 or above who is incapable of self-support due to a disability which existed prior to age 23.

*The social security number is required of those who wish to participate in the Dependent Fee Waiver program. The number will be used as a common identifier for course enrollment and related purposes. Authority for such use is contained in Title 5 of the California Code of Regulations.
**CSU FEE WAIVER AND REDUCTION PROGRAM**  
**IRS TAX GUIDELINES**

<table>
<thead>
<tr>
<th>Who is taking the course?</th>
<th>Is the course job related or for a degree?</th>
<th>What level is the course?</th>
<th>To maximize tax-free treatment of benefits, all three IRC sections may be utilized under the CSU Fee Waiver and Reduction Program.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Undergraduate</td>
<td>IRC Section 117(d)</td>
</tr>
<tr>
<td>Employee</td>
<td>Yes</td>
<td>Nontaxable</td>
<td>Nontaxable up to an annual amount of $5,250</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Taxable unless employee is a research assistant engaged in teaching or research activities.</td>
<td>Effective 1/1/02, Nontaxable up to an annual amount of $5,250*</td>
</tr>
<tr>
<td>No</td>
<td></td>
<td>Undergraduate</td>
<td>Nontaxable up to an annual amount of $5,250.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Graduate</td>
<td>Taxable unless employee is a research assistant engaged in teaching or research activities.</td>
</tr>
<tr>
<td>Spouse or Dependent Child</td>
<td>Must be for a degree/ teaching credential.</td>
<td>Undergraduate</td>
<td>Nontaxable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Graduate</td>
<td>Taxable</td>
</tr>
<tr>
<td>Domestic Partner</td>
<td>Must be for a degree/ teaching credential.</td>
<td>Undergraduate</td>
<td>Taxable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Graduate</td>
<td>Taxable</td>
</tr>
</tbody>
</table>

* Benefits provided before 1/1/02 are taxable for graduate courses. The new federal law called the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) changes IRC 127 to allow graduate courses to be tax free up to the $5,250 limit.
CSU FEE WAIVER OFFICERS

Ms. Tina Williams
Benefits Officer
CSU, BAKERSFIELD
9001 Stockdale Highway
Bakersfield, CA 93311-1099
(661) 664-2266
(661) 664-2299 (Fax)
twilliams@csub.edu

Ms. Ingrid Cordes
Director of Benefits
CSU, CHICO
First and Normal Streets
Chico, CA 95929-0010
(503) 898-6435
(503) 898-5120 (Fax)
icordes@csuchico.edu

Ms. Mary Ann Diaz Villegas
Administrative Support Coordinator
FRESNO STATE
5150 North Maple Avenue, JA71
Fresno, CA 93740-8026
(559) 278-2032
(559) 278-4275 (Fax)
maryannd@csufresno.edu

Ms. Sheryl Garrett
Human Resources Manager
CSU, HAYWARD
25800 Carlos Bee Blvd.
Hayward, CA 94542
(510) 885-2549
(510) 885-2951 (Fax)
sgarrett@csuhayward.edu

Ms. Sandy Suh
Human Resources Manager
CSU, LONG BEACH
1250 Bellflower Blvd.
Long Beach, CA 90840
(562) 985-4033
(562) 985-8757 (Fax)
ssuh@csulb.edu

Ms. Marjo Crowley
Director, Human Resources & Affirmative Action
MARITIME ACADEMY
200 Maritime Academy Dr.; P.O. Box 1392
Vallejo, CA 94590
(707) 654-1135
(707) 654-1141 (Fax)
mcrowley@csum.edu

Colleen Bennett
HR Administrator
CSU, CHANNEL ISLANDS
One University Drive
Camarillo, CA 93012
(805) 437-8846
(805) 467-8491 (Fax)
colleen.bennett@csuci.edu

Ms. Angelica Perez
Acting Benefits Manager
CSU, DOMINGUEZ HILLS
1000 East Victoria Street
Carson, CA 90747
(310) 243-3771
(310) 516-3595 (Fax)
aperez@csudh.edu

Ms. Tammy Curtis
Recruitment and Training Manager
HUMBOLDT STATE
Arcata, CA 95521-4957
(707) 826-5175
(707) 826-3625 (Fax)
curtis@humboldt.edu

Ms. Deborah Williams
Mgr. Comp. & Classification Benefits
CSU, LOS ANGELES
5151 State University Drive
Los Angeles, CA 90032
(323) 343-3676
(323) 343-3662 (Fax)
dwillia@cslanet.calstatela.edu

Ms. Sheryl Garrett
Development Manager
CSU, MONTEREY BAY
100 Campus Center
Seaside, CA 93955
(831) 582-4571
(831) 582-3614 (Fax)
dennis_hungridge@csumb.edu

Phi Nguyen
Program Support Specialist
CSU, FULLERTON
800 North State College Blvd.
Fullerton, CA 92834-9480
(714) 278-4463
(714) 278-7188 (Fax)
pnguyen@fullerton.edu

Ms. Tammy Curtis
Recruitment and Training Manager
HUMBOLDT STATE
Arcata, CA 95521-4957
(707) 826-5175
(707) 826-3625 (Fax)
curtis@humboldt.edu

Ms. Deborah Williams
Mgr. Comp. & Classification Benefits
CSU, LOS ANGELES
5151 State University Drive
Los Angeles, CA 90032
(323) 343-3676
(323) 343-3662 (Fax)
dwillia@cslanet.calstatela.edu

Ms. Sheryl Garrett
Development Manager
CSU, MONTEREY BAY
100 Campus Center
Seaside, CA 93955
(831) 582-4571
(831) 582-3614 (Fax)
dennis_hungridge@csumb.edu
CSU FEE WAIVER OFFICERS

Ms. Cathy Salazar
Human Resources Analyst
CSU, NORTHIDGE
18111 Nordhoff Street
Northridge, CA  91330
(818) 677-2173
(818) 677-2623 (Fax)
cathy.salazar@csun.edu

Ms. Kim Harrington
University Training and Development Coordinator
CSU, SACRAMENTO
6000 J Street, Room 259
Sacramento, CA 95819
(916) 278-6327
(916) 278-7850 (Fax)
harringtonkc@csus.edu

Ms. Ron Oshima
Mgr., Training & Organizational Development
SAN DIEGO STATE
5500 Campanile Drive
San Diego, CA 92182-1625
(619) 594-2449
(619) 594-1475 (Fax)
roshima@mail.sdsu.edu

Ms. Kelly Mode
Benefits Coordinator
CSU, STANISLAUS
801 West Monte Vista Avenue
Turlock, CA  95382
(209) 667-3353
(209) 664-7001 (Fax)
kmode@stan.csustan.edu

Ms. Cathy Salazar
Human Resources Analyst
CSU, NORTHIDGE
18111 Nordhoff Street
Northridge, CA  91330
(818) 677-2173
(818) 677-2623 (Fax)
cathy.salazar@csun.edu

Ms. Kim Harrington
University Training and Development Coordinator
CSU, SACRAMENTO
6000 J Street, Room 259
Sacramento, CA 95819
(916) 278-6327
(916) 278-7850 (Fax)
harringtonkc@csus.edu

Ms. Ron Oshima
Mgr., Training & Organizational Development
SAN DIEGO STATE
5500 Campanile Drive
San Diego, CA 92182-1625
(619) 594-2449
(619) 594-1475 (Fax)
roshima@mail.sdsu.edu

Ms. Janet Cain
Training/Special Project Specialist
CSPU, POMONA
3801 West Temple Avenue
Pomona, CA 91768
(909) 869-3727
(909) 869-4868 (Fax)
jlcain@csupomona.edu

Ms. Susan Berilla
Manager, Training & Development
CSU, SAN BERNARDINO
5500 University Parkway
San Bernardino, CA 92407
(909) 880-5138
(909) 880-7019 (Fax)
sberilla@csusb.edu

Ms. Jacquelyn D. Bender
Professional Development Representative
SAN FRANCISCO STATE
1600 Holloway Avenue, ADM-252
San Francisco, CA 94132
(415) 338-2678
(415) 338-0521 or (415) 405-0461 (Fax)
jbender@sfsu.edu

Ms. Andrelia Gonzalez
Analyst Equity Program, Classification & Recruitment
CPSU, SAN LUIS OBISPO
San Luis Obispo, CA  93407
(805) 756-6573
(805) 756-5483 (Fax)
agonzale@calpoly.edu

Ms. Joyce Suzuki
Managing Dir, Employee Relations & Compliance Services
SONOMA STATE
1801 East Cotati Avenue
Rohnert, CA  94928
(707) 664-3100
(707) 664-4049 (Fax)
joyce.suzuki@sonoma.edu

Ms. Stephanie Wolden
Human Resources Programs Specialist
CSU, CHANCELLOR’S OFFICE
401 Golden Shore, 2nd Floor
Long Beach, CA  90802
(562) 951-4089
(562) 951-4899 (Fax)
swolden@calstate.edu