

UM-FLINT STAFF TUITION PREPAYMENT FORM

(Separate application needs to be submitted for each semester)

- For use by UM-Flint employees attending UM-Flint classes.
- Employee must fill out Prepayment Form and have it approved by their supervisor and submit the voucher to the *Student Accounts Office by the deadline stated below*, who will provide a copy of the submitted document, if requested.
 - Prior debts must be paid in full to take advantage of this program. The balance of tuition and fees, after the campus and/or departmental charge, must be paid in full by the due date to avoid penalties.
 - Eligible staff members may be qualified for 18 credits maximum per fiscal year. Of this, 100% of in-state tuition and fees are paid from a central fund as long as funds are available and a passing grade(s) is attained. Guideline below:
- Eligible grades are “C- or better” for undergraduate courses and “B – or better” for graduate courses.
- Courses receiving an “I” or “Y” will not be accepted for payment unless changed to an eligible grade within **60 days** following the end of the semester.
- It is the responsibility of the staff member to notify Student Accounts and assure with their instructor their grades are received in the Registrar’s Office within the 60 day deadline. Please note: This deadline may differ from academic policy regarding incomplete or Y grades.
 - Spring 2019 – Application deadline is Wednesday, May 8, 2019, 5 pm*
 - Summer 2019 – Application deadline is Friday, July 5, 2019, 5 pm*
 - Fall 2019 – Application deadline is Tuesday, September 10, 2019, 5pm*
 - Winter 2020 – Application deadline is Monday, January 13, 2020, 5pm*

***IMPORTANT: 1) It is the employee’s responsibility to submit to Student Accounts the completed and signed application by the deadlines listed above. Deadlines are strictly enforced. 2) Graduate Students – please read the second page for additional information regarding tax liability and impact on your pay.**

| | |
|-------------------------|--------|
| Employee name (printed) | UMID # |
|-------------------------|--------|

Semester registered for _____

| | | |
|-------------------|----------------|--------------------|
| Course Name _____ | Course # _____ | Credit hours _____ |
| _____ | Course # _____ | Credit hours _____ |

Note: If you add or change courses from the original application, you must submit a new application no later than the Add/Drop Deadline. Otherwise, these changes will not be authorized for payment. The criteria for the course(s) is outlined and dependent upon the criteria outlined in SPG 201.69, Section II, Section b. <https://spg.umich.edu/policy/201.69>

Please check one: Eligible for Scholarship/Grants/Other Tuition Benefits yes _____ no _____
If yes, please provide document stating the type of scholarship and amount for the semester you are requesting tuition prepayment. Per 201.69, “Section II, Section h”, please note that participants who are covered by tuition benefits resulting from service in the Armed Forces, government aid, or other form of scholarship moneys are eligible under this program for only that portion of the tuition support to which they would otherwise be eligible less the amount of the other benefit.

Important for Graduate Status Students: The Internal Revenue Code (IRC) requires reporting and withholding of income and FICA taxes for tuition support for **graduate status students**, whenever those payments exceed \$5,250.00 annually for each employee.** Tuition advances/reimbursements, exceeding \$5,250.00 in a calendar year, for students listed as graduate students will be considered taxable income and will be reported to the Internal Revenue Service. This additional tax liability will reduce your paycheck(s) through deductions set up through Student Accounts and Human Resources. Federal, state and FICA taxes will be withheld on any amount in excess of \$5,250.00. This applies to all classes taken while under the status of “Graduate” (i.e. graduate students taking undergraduate courses).

** Tax liability for the calendar year of 2020 will be calculated starting with the Fall 2019 semester and run through courses taken in Summer 2020. i.e. Fall 2019, Winter 2020, Spring 2020 and Summer 2020 tuition support will be totaled to determine if the \$5,250 support has been exceeded. The amount exceeding \$5,250 of these payments will be considered taxable income during the 2020 calendar year.

Staff Member: My signature verifies that I have read and agree to the above instructions. I have also read SPG 201.69 and I am in compliance with the guidelines. I authorize the use of payroll deduction and/or the use of a collection agency to recover any balance owed the University under this program. My signature also confirms that in the event I do not obtain an eligible grade for the course or do not complete the course (as defined SPG 201.69, section II.A) or do not provide the required documents in a timely manner, as set forth on this form, I authorize the Payroll Office to deduct the full amount of the tuition prepayment from my paycheck. I further understand that if I leave the University before completing the course with an eligible grade, I am obligated to repay the full amount of the prepayment to the University immediately. If I have not done so before my last day at work, I authorize the University Payroll Office to deduct the full amount owing under this policy from any remaining regularly scheduled paychecks or vacation balance payouts, to the extent permissible by law and understand that I remain liable for any balance. Use of UM-Flint tuition policy means that I am not eligible to receive tuition payment for classes outside of the University, consistent with the SPG, during the same semester.

Please Complete and Sign Signature Lines (Required)

Employee signature/Date

Department address and phone number

Supervisor: My signature authorizes the above named student to attend classes registered at the University of Michigan - Flint. My signature also authorizes that once the central pool is depleted, my department will be charged the amount of tuition for this semester that would have been paid from the central pool multiplied by the appointment fraction for the above named student for classes registered at the University of Michigan - Flint.

Employee appointment fraction is _____%. Paid monthly _____ Paid bi-weekly _____

Supervisor (printed)

Supervisor's signature/Date

Unless specifically stated on this form, SPG 201.69 applies, including applicable taxes for tuition received by each staff member.