

STAFF DEPENDENT FEE WAIVER

Employees who are eligible for the Fee Waiver Program can transfer their existing fee waiver benefit entitlement maximum to a dependent child/spouse/domestic partner. The eligibility requirements for employee's dependent child/spouse/domestic partner are subject to the following conditions:

- Employee's *dependent child/**domestic partner must be claimed as a dependent on employee's health benefits or Income Tax. (Copy of necessary documentation will be requested for verification purposes.)
 - * Dependent child is defined as (1) your child or stepchild under age 23 (25 for CSUEU employees) dependent 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 (25 for CSUEU employees), and has never been married; (3) your child or stepchild age 23 (25 for CSUEU employees) or above who is incapable of self-support due to a disability which existed prior to age 23 (25 for CSUEU employees).
 - ** The benefit agency for a domestic partner is contingent upon the employee having a Declaration of Domestic Partnership on file with the California Secretary of State. (Copy of necessary documentation will be requested for verification purposes.)
- The courses taken by a dependent child/spouse/domestic partner have to be matriculated toward a degree and for credit toward the degree's requirement.
- Fee waiver eligibility may be transferred to only one person per employee per semester, regardless of whether that individual uses the full entitlement of two (2) courses or six (6) units.
- If both parents are employed in the CSU system and are 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 four (4) courses or twelve (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 two (2) courses or six (6) units of fee waiver eligibility.
- This fee waiver benefit applies only to CSU campuses.
- The dependent fee waiver applies only to certain fees incurred by California residents. Thus, the dependent child/spouse/domestic partner who does not meet established in-state residency requirements (and who does not qualify for classification as a resident 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 enrolled.
- A dependent child/spouse/domestic partner taking courses in addition to the fee waiver courses shall pay any difference in fees. All other fees shall be at the regular rates.
- The administration determines whether there is space available in requested course offerings for the dependent child/spouse/partner.
- Normal academic standards must be maintained by the dependent child/spouse/domestic partner in order to continue participating in the Fee Waiver Program.

Employee Category	Eligible Dependents for fee Waiver Transfer	Fees Fully waived for Eligible Dependents	Fees Reduced to \$1.00 for Eligible Dependent
Units 1, 6, 8, C99, M80 & M98	Dependent Child Spouse Domestic Partner	Application Fee Identification Card Fee Instructionally Related Activity Fee Health Services Fee State University Fee	Student Body Center Fee/Student Union Fee Health Facilities Fee
Units 2, 5, 7, & 9	Dependent Child Spouse Domestic Partner	Application Fee Identification Card Fee State University Fee	None – All other fees paid at regular rates.
Unit 4	Dependent Child Spouse Domestic Partner	Application Fee Identification Card Fee State University Fee	None – All other fees paid at regular rates.
Unit 10	Dependent Child Spouse Domestic Partner	Application Fee Identification Card Fee Instructionally Related Activity Fee State University Fee	Student Body Center Fee-Student Union Fee Health Facilities Fee
E99	N/A	N/A	N/A

TAX ISSUES

By coordinating the 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 dependent children, spouses, and/or domestic partners:

Eligible Participant	Course Level(s)	Tax Status
CSU Employee	Undergraduate & Graduate	Nontaxable
Employee's Spouse/Dependent Child	Undergraduate Graduate	Nontaxable Taxable
Employee's Domestic Partner	Undergraduate Graduate	Taxable Taxable

The Chancellor's Office requires taxable benefit (income) for employee's spouse/dependent child/domestic partner be **withheld from employee's pay warrant.**