

Tennessee State University Request for Fee Waiver – PC 191

BUSINESS OFFICE

Cost of Course: \$ _____

Approval: _____

Approval to enroll and register in one (3 semester hour) course at UT or TBR postsecondary institutions with fee waiver according to guidelines stated on the reverse of this request.

Enrollment in the course being paid with PC 101 waiver is permitted on a space available basis.

☐ **Note to Accepting Institution:** This employee has been approved to participate in the PC 191 program on a fee waiver basis only.

Employee Name: _____ T#: _____

Department: _____ FOP: _____

I request permission to enroll in a course during _____ Semester at _____

_____ INSTITUTION

_____ COURSE TITLE _____ COURSE NUMBER _____ CREDIT HOURS

_____ DAY(S) _____ TIME _____ DATE

This course is for one of the following types of credit:

☐ Undergraduate ☐ Graduate

Employees Using PC 191 for Graduate course ONLY:

**See guidelines #12 for explanation of tax provisions regarding graduate courses*

Job Related: ☐ YES ☐ NO If yes, please explain how this course is related to your job:

I understand the conditions affecting my enrollment in this course. If following my enrollment in a course and upon verification of my enrollment status, I am found to be ineligible for this benefit, I will be responsible for payment of all waived fees plus any other applicable charges.

Employee's Signature

Date

AUTHORIZATION

Immediate Supervisor Date

Dept. Head/Director Date

Vice President Date

HUMAN RESOURCES

Date of Regular Employment: _____ % of Employment: _____

Approval: _____
Director of Human Resources/Designee

Forward completed form to Bursar

GUIDELINES FOR PC 191

Pursuant to PC 191, full-time employees of the TBR and UT systems are eligible to enroll in one course per term at any public postsecondary institution, with fees waived for the employee, on a space available basis. The following guidelines are proposed for uniform administration of PC 191 by TBR institutions and technology centers, effective July 1, 1985, and shall have no effect on the existing faculty and staff development programs at the institution or Tennessee technology center.

1. All full-time employees (faculty, administrators, and support staff) of the universities, community colleges, technical institutes, Tennessee technology centers, and central office staff are eligible to participate.
2. The courses must be credit; employees must meet the regular academic rules and regulations of the institution offering the courses.
3. Tuition charges, maintenance fees, debt service fee, student activity fees, technology access fees, and registration fees will be waived for the employees. Employees, however, are responsible for special course fees and the costs of books and supplies, application fees, applied music fees, lab fees, off-campus facility fees, parking fees and traffic fines.
4. An employee must receive approval from his or her immediate supervisor prior to registering for the course, using the attached PC 191 form and other forms required by campus policy.
5. Course attendance may not disrupt the employee's work schedule; employees must request annual leave to attend courses during work hours.
6. An employee may register for a course only after formal registration period.
7. An employee must present a fully executed PC 191 form to register for a course.
8. Employees will be officially enrolled in courses on a space available, first come-first serve basis. An employee may be dropped from a course in the event it is filled with fee-paying students. Employees may not be considered in the determination of whether a course has sufficient enrollment to be offered.
9. Each institution an area school will establish a special scholarship account for employee fee waivers. There will be no transfer of funds among institutions and schools.
10. Employee's enrollment will be reported in a new category to be established in the SIS.
11. Courses offered at all technology centers are included in this benefit.
12. Undergraduate course tuition paid by the Tennessee Board of Regents institutions or the University of Tennessee System for employees is excluded from the employee's gross income according to the Internal Revenue Code (IRC) Section 117(d). Graduate course tuition paid by the institution will be included in the employee's income as wages. In some circumstances, if a course is deemed job related as strictly defined by the IRS, graduate courses may be exempt from taxes.

Graduate courses are considered job related if the education:

- a. Maintains or improves skills required by the individual in his/her employment; or
- b. Meets the express requirements of the individual's employer, or the requirements of applicable law or regulations, imposed as a condition to retain the present position or salary.

However, even if the education meets the requirements listed above, the education expenditures are not considered job related if the education:

- a. Is required in order to meet the minimum education requirements for qualification in his/her employment; or
- b. Qualifies the individual in a new trade or business