



# University of South Alabama

## EDUCATIONAL BENEFIT CERTIFICATION

**INSTRUCTIONS:**

- 1) A certification form must be completed each academic year by USA retirees/affiliate individuals requesting the educational benefit for eligible spouses/dependents/affiliate individuals. One certification covers Fall, Spring, and Summer terms (within the same academic year).
- 2) Complete sections I, II, and III.
- 3) Section IV and V must be completed and signed by the department head/supervisor to include the payroll account distribution information, if applicable.
- 4) Return the completed form to Human Resources as early as the first day of registration for the applicable semester and no later than the first day of classes according to the Academic Calendar. Tuition credits cannot be applied to student accounts retroactively.

Per USA policy, the maximum total allowable combined aid from all internal sources is \$17,650 per academic year. This total includes the dollar amount received from Employee Education Benefit. If the total combined amount of the USA funded tuition scholarship and the employee educational benefit exceeds \$17,650, the employee educational benefit will be reduced by the excess amount. Retirees or Affiliates with a spouse or dependent who is receiving institutionally funded scholarships covering 100% of educational expenses, as determined by the University, are ineligible for any additional employee educational benefits on behalf of the scholarship student.

**TAX IMPACT:** In accordance with current Internal Revenue Service regulations, educational benefits received by an individual classified as a graduate student, including medical students, who is a dependent of a University employee is treated as taxable income to the employee or surviving spouse, as applicable. Educational benefits received for a child of an employee who is not the employee's dependent for purposes of the federal income tax dependent's exemption will be taxable to the employee. For those benefits which are taxable, Federal, State and Social Security taxes will be withheld from the employee's payroll check prior to the end of the calendar quarter in which the semester began for each semester the eligible dependent was enrolled and received the educational benefit. For deceased employees, a 1099 will be issued to the surviving spouse (parent) at the end of the calendar year.

**NOTE:** The responsible individual is required to report to Human Resources any changes that affect eligibility, such as reduction of FTE, marriage of a dependent, divorce or when a dependent child reaches age 25. Failure to report qualifying eligibility changes may result in the reversal of the tuition credit. Spouses and dependents who have applied for financial aid (including student loans) must disclose educational benefits as a resource. Failure to include this in your financial aid application could result in required repayment of Federal Financial Aid grants or loans.

THIS CERTIFICATION IS FOR (check all that apply):	<input type="checkbox"/> Box 1 Child - son, daughter, stepson, stepdaughter, legally-adopted son or daughter, or foster child	<input type="checkbox"/> Other Child	<input type="checkbox"/> Spouse	<input type="checkbox"/> Self
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**I. USA RETIREE/ AFFILIATE INDIVIDUAL INFORMATION**

LAST NAME	FIRST NAME	MIDDLE INITIAL	EMPLOYEE J#	ACADEMIC YEAR APPLYING FOR	
TITLE	DEPARTMENT/DIVISION	OFFICE PHONE NUMBER	ALTERNATE PHONE NUMBER	E-MAIL ADDRESS	
<b>EMPLOYMENT STATUS</b>	<input type="checkbox"/> Regular Retiree		<input type="checkbox"/> Affiliate Individual		<input checked="" type="checkbox"/> Deceased Employee

**II. STUDENT INFORMATION**  Check here if student is enrolled in **PASSAGE USA**

SELF	LAST NAME	FIRST NAME	MI	DOB	J#	
SPOUSE	LAST NAME	FIRST NAME	MI	DOB	J#	
CHILD	LAST NAME	FIRST NAME	MI	DOB	J#	Dependent for federal income tax purposes?
<input type="checkbox"/> Box 1						<input type="checkbox"/> Yes
<input type="checkbox"/> Box 2						<input type="checkbox"/> No
CHILD	LAST NAME	FIRST NAME	MI	DOB	J#	Dependent for federal income tax purposes?
<input type="checkbox"/> Box 1						<input type="checkbox"/> Yes
<input type="checkbox"/> Box 2						<input type="checkbox"/> No
CHILD	LAST NAME	FIRST NAME	MI	DOB	J#	Dependent for federal income tax purposes?
<input type="checkbox"/> Box 1						<input type="checkbox"/> Yes
<input type="checkbox"/> Box 2						<input type="checkbox"/> No

**III. CERTIFICATION AND SIGNATURE OF EMPLOYEE (parent)/ USA RETIREE / AFFILIATE INDIVIDUAL**

I certify that the information provided on this form is true and complete sign below	Date
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**IV. PAYROLL ACCOUNT DISTRIBUTION INFORMATION** (Grant funding may not be used for this purpose)  
(to be completed by department head or supervisor, if applicable)

Payroll account distribution information should be completed for USA Retirees and Affiliates. In addition, it should be completed for employees, when the cost associated with the employee/dependent educational benefit needs to be charged to a funding account (FOAPAL) that is not assigned to the employee's payroll distribution account.

FUND	ORGN	ACCT	PROG

Human Resources Use Only

Date Received: \_\_\_\_\_

FTE: \_\_\_\_\_

Approved by: \_\_\_\_\_

Date Approved: \_\_\_\_\_

**V. SIGNATURE OF DEPARTMENT HEAD OR SUPERVISOR**

\_\_\_\_\_  
Signature of Department Head or Supervisor

\_\_\_\_\_  
Date