

# TUITION SCHOLARSHIP PROGRAM

(Spouse, Common-Law Spouse, Domestic Partner, Civil Union Partner and Children)



**HUMAN RESOURCES**  
COLORADO STATE UNIVERSITY

## Return Completed Form to: CSU Human Resources

6004 Campus Delivery | Fort Collins, CO 80523-6004 | Fax (970) 491-6302 | MyHR@colostate.edu

### DEADLINES

**FALL AND SPRING**  
MID-OCTOBER

**SPRING ONLY**  
MID-MARCH

**SUMMER**  
MID-JUNE  
SEPARATE APPLICATION REQUIRED

**INSTITUTION**  CSU Pueblo  CSU Global

**TERM**  Fall and Spring  Spring Only  Summer

### STUDENT INFORMATION

**Student** \_\_\_\_\_  
Last First M.I.

**CSU ID** \_\_\_\_\_ **Date of Birth** \_\_\_\_\_ (Eligible child must be under age 26.)

I confirm, I am a student who is admitted and degree-seeking at CSU Pueblo or CSU Global.

**Address** \_\_\_\_\_

**City** \_\_\_\_\_ **State** \_\_\_\_\_ **Zip Code** \_\_\_\_\_

**Phone Number** (\_\_\_\_) \_\_\_\_\_ **Email Address** \_\_\_\_\_

### EMPLOYEE INFORMATION

**Employee** \_\_\_\_\_ **CSU ID** \_\_\_\_\_  
Last First M.I.

**Employee Type**  Faculty  Administrative Professional  State Classified

Is the student your  child\* (under age 26)  spouse / common-law spouse  domestic partner  civil union partner?

Is the student an employee eligible for the Study Privilege Program?  Yes  No (If yes, Study Privilege must be exhausted first.)

The **Certification of Dependency for University Benefits** form must be completed for your child\*, domestic partner or civil union partner. It is not required for spouse or common-law spouse.

\*"Child" includes a domestic partner's or civil union partner's eligible child.

### CERTIFICATIONS

- I certify that the student applicant is my spouse, common-law spouse, domestic partner, civil union partner, or eligible child and I acknowledge I will be subject to taxable income in accordance with the current tax code if the eligible student is not my "qualified" federal tax dependent as claimed on my most recently filed income tax return (1040 or 1040A).
- I certify that I understand I am subject to taxation in accordance with the current tax code for any educational scholarship benefits my eligible family members receive during the calendar year for any graduate-level coursework. This includes classes taken at any level if the student already has attained an undergraduate degree. I understand the taxable value (imputed income) for educational benefits will be reflected on my pay advice each semester.
- I certify that an Affidavit of Domestic Partnership, Certificate of Civil Union Partnership, Certification of Dependency for University Benefits, and any other required documentation is submitted in conjunction with this application to determine program eligibility and applicable tax consequences.
- I certify that I have read the Tuition Scholarship Program plan criteria and both my student, and I understand the terms and conditions of the program. To the best of my knowledge, the information furnished here is true and complete without the intent of evasion or misrepresentation. I understand that if it is found to be otherwise, it is sufficient cause for the rejection of my application, and the assessment of tuition and fees will be determined accordingly.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_  
(electronic signature accepted)

### - HR Use Only -

Appt Type \_\_\_\_\_ FTE \_\_\_\_\_ Eligible  Yes  No By \_\_\_\_\_ Date \_\_\_\_\_

## ELIGIBILITY CRITERIA

For a student to qualify for this scholarship:

- The student must be a **Spouse<sup>1</sup>**, **Domestic Partner or Civil Union Partner<sup>2</sup>** or **Eligible Child<sup>3</sup>** of an **Eligible Employee<sup>4</sup>**:
  - <sup>1</sup>**Spouse** – the eligible employee’s legal spouse, including common-law spouse.
  - <sup>2</sup>**Domestic Partner or Civil Union Partner** – the eligible employee’s domestic partner or civil union partner. A domestic partner or civil union partner is eligible if an [Affidavit of Domestic Partnership](#) or Certificate of Civil Union Partnership and the \*Certification of Dependency for University Benefits forms are submitted and approved, in conjunction with this application.
  - <sup>3</sup>**Eligible Child** – the eligible employee’s biological children, adopted children, foster children, stepchildren, and legal wards of either the eligible employee or the eligible employee’s spouse, common-law spouse, domestic partner, or civil union partner as well as any person for whom either the eligible employee or the eligible employee’s spouse, common-law spouse, domestic partner, or civil union partner is standing in loco parentis, provided that the eligible child is **under twenty-six (26)** years of age. The Certification of Dependency for University Benefits form must be submitted to determine tax consequences (imputed income), if applicable.
  - <sup>4</sup>**Eligible Employee** includes all CSU Administrative Professionals and Academic Faculty with regular or special appointment of half-time (0.5) or greater, those on transitional appointments, and all non-temporary State Classified appointments of half-time (0.5) or greater. This includes faculty on continuing or contract appointments.
- **The student must be admitted to CSU, CSU Pueblo or CSU Global in a degree-seeking program or as a degree-seeking student with an undeclared major.**
- The Tuition Scholarship Program is also available to students in programs such as Professional Veterinary Medicine, Teacher Certification, and Principal Licensure at Colorado State University in Fort Collins.
- **The student must be enrolled in Resident Instruction regular on-campus credits** (Test-Out, Advanced Placement, CSU Online and Education Abroad are not considered regular on-campus credits).
- The amount of this Tuition Scholarship shall be a fixed percentage of the undergraduate or graduate tuition that would be assessed to the student for regular on-campus courses at the in-state tuition rate, except for a student in the Professional Veterinary Medicine Program, whose scholarship shall equal this same percentage of the tuition assessed to in-state graduate students.

See the FAQ’s for more detailed information or the [Academic Faculty & Administrative Professional Manual](#), Section G.4.

***\*In accordance with current IRS tax code, this benefit will result in tax consequences (imputed income) to the eligible staff member for eligible “non-qualified” federal tax dependents.***

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HUMAN RESOURCES  
COLORADO STATE UNIVERSITY

## Certification of Dependency for University Benefits

### EMPLOYEE INFORMATION

Employee Name \_\_\_\_\_

CSU ID \_\_\_\_\_

Phone Number \_\_\_\_\_

### INSTRUCTIONS

Complete this form when you submit a Tuition Scholarship Application, identifying students who may or may not be your “qualified” federal tax dependent, including dependents of a domestic or civil union partner. You may also need to update this form if the tax status of your dependent changes mid-year.

### TAX CONSEQUENCES

Certain University benefits provide a cash equivalent value to university employees and their eligible dependents. **There may be tax consequences (imputed income) when you receive these types of benefits if individuals are not YOUR “qualified” federal tax dependents** as defined under Section 152 of the Internal Revenue Code which defines a federal tax dependent. This is a complex area of the law and you are encouraged to consult a tax advisor to determine the status of your dependents.

### FEDERAL TAX DEPENDENT (QUALIFIED VS. NONQUALIFIED)

When you have confirmed eligibility for a domestic partner or civil union partner, your domestic partner’s, or civil union partner’s child(ren), and are applying for university benefits, you must indicate if each individual qualifies as YOUR federal tax dependent. If you fail to do so, they will be identified as non-federal tax dependents (“non-qualified”).

**Instructions:** List dependents you are seeking university benefits for and indicate if they are YOUR “qualified” federal tax dependent(s).

Is this Individual YOUR Federal Tax Dependent?

**Effective for:**  Fall  Spring  Summer Year \_\_\_\_\_

Domestic Partner or Civil Union Partner

Date of Birth

Yes

No

Child

Yes

No

Child

Yes

No

### CERTIFICATION

I certify that I have accurately reflected the federal tax status of each dependent listed above. Further, I understand that any individual who is not eligible as a “qualified” federal tax dependent who receives cash equivalent University benefits will become taxable to me in the form of imputed income. I also understand that I must complete applicable enrollment or application documents for each University benefits program. I further understand that the status of my tax dependent is effective as of the date this form is signed, throughout the duration of the current benefits year; unless the tax status of my dependent changes mid-year in which case I understand I must complete a new form.

Employee Signature *(electronic signature accepted)* \_\_\_\_\_

Date \_\_\_\_\_

Employee Printed Name \_\_\_\_\_

**(This form must be submitted with the Tuition Scholarship Program application.)**



### CSU Human Resources

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#### 1. How often do I need to apply for this scholarship, and what are the deadlines?

You must apply each academic year, and each summer – the scholarship is not automatically renewed. Application deadlines are as of the census date of each term. Generally, mid-October for Fall **and** Spring, mid-March for Spring only, and mid-June for Summer (separate application required).

#### 2. Who is eligible to receive the Colorado State University Tuition Scholarship?

A spouse, common-law spouse, domestic partner, civil union partner (spouse/partner), or eligible child of an eligible employee. Employees must be faculty or administrative professional on a 50% or greater, regular, or special appointment, faculty on continuing or contract appointments, those on a transitional appointment, and all salaried state classified appointments of 50% or greater.

The Certificate of Dependency for University Benefits must be submitted for any eligible child indicating their tax dependency status. Tuition benefits provided to a “non-qualified” federal tax dependent are subject to imputed income, which means the amount of the benefit is considered taxable income and will be applied to and paid from the employee’s pay advice each semester. The form must also be submitted for domestic partners and civil union partners (in addition to the Affidavit of Domestic Partnership or Certificate of Civil Union Partnership).

Contact Human Resources at (970) 491-6947 if you have questions.

#### 3. Who is considered an eligible child?

The employee’s biological, adopted, foster or, stepchildren, and legal wards of either the employee or employee’s spouse/partner, and any person for whom the eligible employee is standing in loco parentis, provided that the eligible child is under twenty-six (26) years of age. Refer to the Academic Faculty & Administrative Professional Manual, Section G.4, for program eligibility. See above for taxation impacts.

#### 4. What is the amount of the CSU Tuition Scholarship?

- **Undergraduate students** – scholarship is equal to 50% of the student’s Colorado resident undergraduate base tuition, including differential tuition, (minus the College Opportunity Fund stipend). The amount is rounded to the nearest dollar and is determined after the census date\* each semester.
- **Graduate students** – scholarship is equal to 50% of the student’s Colorado resident graduate base tuition. The amount is rounded to the nearest dollar and is determined after the census date\* each semester.
- **Professional Veterinary Medicine students** – scholarship is equal to 50% of the student’s Colorado resident graduate base tuition (not the Professional Veterinary Medicine tuition). The amount is rounded to the nearest dollar and is determined after the census date\* each semester.

**Note:** The scholarship is equal to 50% of resident (in-state) tuition (even if the student is classified as a non-resident/out-of-state for tuition purposes) as described above, not including fees or Program Charges.

\*Census is the end of the add/drop (change) period. Applications are processed and applied to the student’s account after the census date. The student will not be assessed a payment deferral charge (late penalty) for not making the payment as of the due date if the tuition scholarship application was submitted timely. You will then pay any remaining balance, even if it is after the payment due date.

#### 5. When is the tuition scholarship applied to the student's account?

The scholarship amount is determined and applied to the student’s account after the census date each semester. See questions 1 and 4 for more information on the application deadline, amount, and census date.

**7. Does the student receive a double tuition scholarship discount if both parents are employed by Colorado State University?**

No, the value of the tuition scholarship program is applied once, as described in question 4.

**8. If the student is an employee eligible for a study privilege benefit at CSU or their own employer, how is the scholarship applied?**

If the student is eligible for the study privilege benefit (at CSU, CSU Pueblo, or CSU Global) they are required to exhaust any available benefits prior to utilizing the Tuition Scholarship Program. The student should consult their employer for study privilege program eligibility.

**9. If the student is receiving other aid, including scholarships, will the CSU Tuition Scholarship Program reduce this aid?**

The total financial aid awards received through scholarships, grants, work-study, or loans may not exceed individual costs for attending CSU. Student Financial Services will notify the student if this scholarship causes a reduction in other aid. Also, other aid is applied before the Tuition Scholarship Program, and neither will cause a refund in tuition to the student.

**10. Are courses other than regular, on-campus eligible for this scholarship?**

No. Only Resident Instruction (on-campus credits) are eligible for this scholarship. Test-Out, Advanced Placement, CSUOnline and Study Abroad are **not** considered regular on-campus courses.

**11. Can a student use the scholarship for continuous registration fees?**

No.

**12. What if the eligible staff member separates from employment or dies while employed with the University?**

In all cases of separation from employment (other than death), the eligible student will be eligible for the Tuition Scholarship Program only until the end of the academic year in which the employee's separation from employment occurred. Students at CSU Global, are eligible for the scholarship through the end of the **term** in which the employee's separation from employment occurred.

If an employee dies while employed, their spouse/partner will continue to be qualified for the Tuition Scholarship Program until six (6) years after the date of the death. Each of their eligible children will continue to be qualified for the Tuition Scholarship Program until the eligible child reaches the age of twenty-six (26).

**13. Does this scholarship need to be reported as income on a federal income tax return?**

As defined by the IRS, students may exclude from their income the tuition scholarship amount received if they are obtaining a degree. However, the value of the benefit is treated as taxable income to eligible employees for any dependent who is a "non-qualified" federal tax dependent of the employee. Refer to IRS Publication 970 "Tax Benefits for Education" for more information. The student will receive Form 1098-T (Tuition Statement) from the Office of Financial Aid for this scholarship.

If the student has obtained an undergraduate degree and is pursuing a second undergraduate degree OR is enrolled in graduate-level courses, the value of the scholarship under this program will result in tax consequences (imputed income) to the eligible employee unless the student is a graduate research or teaching assistant. *In accordance with the current tax code, the value of the scholarship for graduate-level course work will be reflected on the employee pay advice each semester.* If you have questions regarding the tax treatment of this benefit, consult your personal tax advisor.

**14. Can eligible dependents of CSU employees attend other institutions affiliated with the CSU System?**

Yes. The student may be admitted and degree-seeking at CSU Global or CSU Pueblo. The program eligibility rules, and tuition scholarship amount remain the same regardless of the institution in which they are enrolled. Submit the Tuition Scholarship application to Human Resources, rather than the Office of Financial Aid.