



APPLICATION

DEPENDENT CHILDREN TUITION PROGRAM

Student's Last Name	First	M.I.	Student's NMU IN	Birth Date	Age
Employed Parent's Name		Employed Parent's Department		Office Phone Number	
Address		Home Phone		Semester	
Please check Employee group	1. AAUP _____ 2. AAUP(Contingent)* _____	3. Management _____ 4. AP-UAW _____	5. NMUFA _____ 6. CT-UAW _____	7. AFSCME _____ 8. Retiree _____	

*Contingent Faculty must provide proof of dependent children – visit www.nmu.edu/hr for a list of required documents.

Graduate _____ Undergraduate _____ Total credit Hours _____

Students who participate in this program are not eligible to receive additional University-funded scholarships or grants. (University funded means any funds deposited at the University where the University makes the decision concerning the recipient.)

Physical Education and/or Recreational courses may not be repeated.

This benefit does not include individual charges such as University Fee, Student Discretionary Activity Fee, Student Athletic Fee, TLC/iBook fee, bowling, skiing, laboratory fees and books and supplies.

Student's Signature Date

Dependent under 24 years of age:

I state the above named student will qualify as my dependent child (son, stepson, daughter, stepdaughter, or a legally adopted child) as of the first official day of classes. **If my federal tax form (or divorced spouse's federal tax form) does not include the child as a dependent, I agree to notify the University and I understand my dependent's account will be responsible for all charges.**

Dependent 24 years of age or older:

I state the above-named student will qualify as my dependent child (son, stepson, daughter, stepdaughter, or a legally adopted child) as of the first official day of classes. **I agree to provide a copy of my most recent federal tax form (or divorced spouse's federal tax form) verifying dependency. If I do not provide the form or the student does not qualify, I understand my dependent's account will be responsible for all charges.**

NMU will abide by state and federal laws regarding the taxability of benefits. Tuition benefits are considered taxable under certain conditions. Graduate level tuition benefits are always considered taxable for spouses and dependents. Graduate level tuition benefits for an employee in excess of \$5,250 in a calendar year are taxable. Undergraduate level tuition benefits are taxable for dependents ages 24 and above. Undergraduate level tuition benefits become taxable for the calendar year in which the dependent turns age 24. Additional Social Security and Medicare taxes will be deducted from your paycheck based on the value of the taxable benefit. If the taxable benefit is more than \$500, the deductions will be spread out over several paychecks to minimize the impact on your net pay. Winter semester deductions will start in April, Summer semester deductions will start in July, and Fall semester deductions will start in October. Tuition benefits are also considered taxable for federal and state income tax purposes; however, payroll does not withhold additional amounts for federal or state income taxes. You may want to consider making a change to your federal or state W-4 to ensure you have sufficient withholding to cover any additional income tax liability.

Employed Parent's Signature Date

The above-named parent is an employee or retiree and is eligible for the Dependent Children Tuition benefit.

Human Resources Department Date