

# UNIVERSITY OF PITTSBURGH PROCEDURE 07-11-01

**CATEGORY:** PERSONNEL  
**SECTION:** Educational Benefits  
**SUBJECT:** Employee/Spouse/Dependent Scholarships  
**EFFECTIVE DATE:** July 1, 2018 Revised  
**PAGE (S):** 4

## I. PURPOSE

This procedure outlines steps for issuing education benefits to University of Pittsburgh full-time faculty and staff members, their spouses, and dependents.

## II. SCOPE

This procedure is applicable to all campuses of the University of Pittsburgh. It includes steps for calculating appropriate tax withholdings when required. This procedure does not apply to scholarships processed through the Financial Aid Office.

## III. ADMINISTRATIVE RESPONSIBILITIES

The Office of Human Resources is responsible for verifying faculty and staff member employment and resident status; confirming student registration; and awarding education benefits to staff members, their spouses and dependents.

Regional Campuses are responsible for forwarding all requests for faculty and staff education benefit requests to the Office of Human Resources.

## IV. PROCEDURE

### Pittsburgh Campus Procedure - Processing Employee/Spouse/Dependent Education Benefits for Attendance at the Pittsburgh Campus.

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| Staff/Faculty Member | <ol style="list-style-type: none"><li>1. After registration, complete FORM 0009 Request for Education Benefits (Exhibit A), according to the attached Form Instruction Guide and submit it to Human Resources. (NOTE: Requests for education benefits must be processed as soon as possible after registration to ensure that the benefit credit appears on the student invoice.)<ol style="list-style-type: none"><li>a. Staff members registering for graduate courses may be eligible for tax exemption. See FORM 0170 Graduate Education Benefit Certification (Exhibit B).</li></ol></li></ol> |
| Human Resources      | <ol style="list-style-type: none"><li>2. Confirm the student's registration for the applicable term.<ol style="list-style-type: none"><li>a. Request, documentation proving student's marital or dependent status.</li><li>b. Verify faculty or staff member eligibility through the Payroll/Personnel System.</li></ol></li><li>3. Verify student's citizenship status. Change residency status of U.S. citizens, with the</li></ol>   |

exception of citizenship code FS, to Pennsylvania residency. See Policy 07-11-01, Employee/Spouse/Dependent Education Benefits.

- a. Complete FORM 0180 PITT 5023 Employee/Spouse/Dependent Scholarship Supplement (Exhibit C). Forward white copy to Student Registration and Financial Services, only if approved; yellow copy to employee/student; retain pink copy.
4. Calculate the appropriate education benefit credit amount and make it available on line. (NOTE: Education benefit credit will be available and is deducted from the balance due through ISIS within three days after the Request for Education Benefits has been submitted and the invoice generated.)
5. If applicable, complete FORM 0035-1 Tax Calculation for Employee/Spouse Education Benefits (Exhibit D). See Policy 07-11-01 Employee/Spouse/Dependent Scholarships for Staff, section entitled "Tax Withholding on Tuition Scholarships."
6. Retain the Human Resources copies of FORM 0035-1 on file for audit purposes.
7. Forward original copy of FORM 0035-1 to the Payroll Department for inclusion in the Federal Income Tax and Social Security Tax section on the next applicable statement of earnings (Paycheck stub).
8. Issue the student copy of FORM 0035-1 to the student.

Student

9. Present the invoice to the Cashier's Office along with payment of outstanding balance.
  - a. If the faculty/staff member, spouse, or dependent is attending the Pittsburgh Campus and the faculty/staff member is a full-time employee at a Regional Campus, the procedure is the same as steps 1 through 8 above.

If the faculty/staff member, spouse, or dependent is attending one of the Regional Campuses and the faculty/staff member is a full-time employee at the Pittsburgh Campus, the procedure is the same through step 7 above, followed by:

Student

1. Present the invoice along with payment of outstanding balance to the Regional Campus Business Office.

If the faculty/staff member, spouse, or dependent is attending one of the Regional Campuses and the faculty/staff member is a full-time employee at one of the Regional Campuses, the procedure is as follows:

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| Faculty/Staff Member                        | 1. After registration, complete FORM 0009 Request for Education Benefits and submit it to the Regional Campus Office of Human Resources.  |
| Regional Campus Office                      | 2. Photocopy FORM 0009 Request for Education Benefits, and of Human Resources forward the original to the Pittsburgh Campus Office of Human Resources. Retain copy for files.   |
| Pittsburgh Campus Office of Human Resources | 3. Verify through the Payroll/Personnel System faculty/staff member eligibility.<br><br>4. Verify student's citizenship status. U.S. citizens are eligible for Pennsylvania residency.<br><br>a. Complete FORM 0180 PITT 5023 Employee/Spouse/ Dependent Scholarship Supplement. Forward white copy to Student Registration and Financial Services, only if approved; yellow copy to employee/student; retain pink copy.<br><br>5. Calculate the appropriate education benefit credit amount and make it available on line. |
| Student                                     | 6. Present the invoice along with payment of outstanding balance to the Regional Campus Business Office.  |

Dependents of faculty or dependents of eligible staff members may receive education benefits while attending institutions other than the University of Pittsburgh and its Regional Campuses. Dependents may attend other institutions for no more than eight terms.

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| Faculty/Staff Member | 1. Provide Human Resources with invoice from other institution.   |
| Staff Member         | 2. Complete FORM 0181 PITT 5024 Verification of Eligibility (Exhibit E) according to the attached Form Instruction Guide, and submit it to Human Resources.   |
| Human Resources      | 3. Verify eligibility and complete bottom section of FORM 0181.   |
| Faculty Records      | 4. Complete FORM 0035 Tax Calculation for Dependent Tuition Benefit for Other Educational Institutions (Exhibit F) by:<br><br>a. Calculating the dollar value of College of Arts and Sciences (CAS) undergraduate in-state tuition; |

- b. deducting the above amount and the appropriate tax rate from the invoice amount.

5. Issue a check in the appropriate amount payable to the other institution.

Faculty/Staff Member

6. Remit payment of any outstanding balance.

## **V. EXHIBITS**

Exhibit A - FORM 0009 Request for Education Benefits Employee/Spouse/Dependent  
FORM 0009 Form Instruction Guide

Exhibit B - FORM 0170 Graduate Education Benefit Certification  
FORM 0170 Form Instruction Guide

Exhibit C - FORM 0180 PITT 5023 Employee/Spouse/Dependent Scholarship Supplement  
FORM 0180 PITT 5023 Form Instruction Guide

Exhibit D - FORM 0035-1 Tax Calculation for Employee/Spouse Education Benefits  
FORM 0035-1 Form Instruction Guide

Exhibit E - FORM 0181 PITT 5024 Verification of Eligibility  
FORM 0181 PITT 5024 Form Instruction Guide

Exhibit F - FORM 0035 Tax Calculation for Dependent Education Benefit for Other  
Educational Institutions  
FORM 0035 Form Instruction Guide

## **VI. REFERENCE**

[Policy ER 06, Employee/Spouse/Dependent Scholarships for Staff](#) (formerly 07-11-01)