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Procedure Title:

Tuition Waiver for Supervisors of Social Service Fieldwork, Procedure for

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This procedure item applies to:
State-Operated Campuses

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Summary

The following procedure supports the Supervisor of Social Service Fieldwork Tuition Waiver Program established by the State University of New York (University) Board of Trustees for persons providing services to the University as supervisors of fieldwork for student(s) enrolled in a social work curriculum. Only the supervisor providing the service may use such waivers. The University will be reimbursed for such waivers from the tuition waiver allocation for supervisors of social service fieldwork.

Process

I. Procedure for Issuance of Tuition Waiver Certificate

- A. The notice of tuition waiver will be issued on a Tuition Waiver Certificate (Form A). Form A is only to be used for service rendered by a supervisor of social service fieldwork.
- B. The Tuition Waiver Certificate shall be issued at the end of the academic term in which the service was completed, or upon completion of the service, such as mid-semester, if the campus desires.
- C. The effective date for calculating the date the certificate expires is the beginning of the next academic term immediately following the academic term in which the service was rendered.
- D. Each Tuition Waiver Certificate shall be valid for courses commencing within twenty-five (25) months of the effective date.
- E. Tuition Waiver Certificates will be issued by the business officer of the campus that received the services of the cooperating supervisor of social service fieldwork.
- F. The appropriate campus administrative official shall notify the business officer of the name and address of each supervisor of fieldwork who is entitled to receive a Tuition Waiver Certificate. This notification will also include the dates of the service, the name of the agency where the supervisor of fieldwork supervised the students and the maximum number of credit hours to be waived.

G. The appropriate campus administrative official MUST maintain the waiver recipients' social security number on file. TUITION WAIVERS are considered taxable income in the year they are received, regardless of when the waiver is redeemed. Any waiver or combination of waivers valued at \$600 or more in a calendar year has to be reported to the IRS, and the named holder of the waiver will receive an IRS 1099 MISC (Miscellaneous Income) FORM.

H. The business office shall complete Items 1-7 on the Tuition Waiver Certificate and enter the following in a control register:

1. The name and address of the cooperating supervisor of fieldwork;
2. The dates and place of service rendered by the supervisor of fieldwork;
3. The maximum credit hours to be waived;
4. A campus assigned control number should be entered in the log and on the face of the waiver certificate being issued; and
5. The effective date and expiration date of the certificate.

I. The business office shall mail the certificate to the cooperating supervisor of fieldwork.

II. Period of Service and Credit Hours Allowed

A. The campus will issue one Tuition Waiver Certificate to a cooperating supervisor of fieldwork for each half-semester or comparable period of service as a full-time sponsor supervisor.

B. Each Tuition Waiver Certificate issued shall entitle the cooperating supervisor to have tuition waived not exceeding three semester credit hours at any state-operated campus of the University.

C. Exceptions - There will be instances where two or three cooperating supervisors supervise the same student. In this event, the campus may use one of the following alternatives in issuing the Tuition Waiver Certificate:

1. Have the supervisors decide among themselves who will receive the certificate and issue the waiver certificate accordingly.
2. Schedule fieldwork supervision so that there will be continuous periods of joint supervision and issue certificates accordingly:
 - a. Two cooperating supervisors supervise same student:
 - Schedule the fieldwork supervision so that the cooperating supervisors will share supervision over students for consecutive half-semester;
 - At the end of the semester, issue each supervisor a Tuition Waiver Certificate that will entitle a waiver of tuition for a maximum of 3 semester credit hours.

- b. Three cooperating supervisors supervise same student:
 - Schedule the fieldwork supervision so that the supervisors will share supervision over students for consecutive one-third semesters;
 - At the end of the semester, issue each supervisor one Tuition Waiver Certificate that will entitle a waiver of tuition for a maximum of 2 semester credit hours.

3. In cases where it is impossible to schedule shared supervision for consecutive periods, issue each cooperating supervisor a certificate entitling tuition waiver proportionate to the service rendered.

- a. Two cooperating supervisors supervise same student:
 - Issue each cooperating supervisor a Tuition Waiver Certificate that will entitle the cooperating supervisor to have tuition waived not exceeding 2 semester hours.
- b. Three cooperating supervisors supervise same student:
 - Issue each cooperating supervisor a Tuition Waiver Certificate that will entitle the supervisor to have tuition waived not exceeding 1 semester credit hour.

III. Procedure for Campus Honoring Tuition Waiver Certificate

A. The state-operated campus honoring a Tuition Waiver Certificate shall:

1. Apply all the requirements for admission to the course or program in which the authorized holder seeks to enroll;
2. Waive tuition up to the maximum hours indicated on the front of the certificate(s) surrendered at registration;
 - a. If the authorized holder desires to take only one course and the course is less than the maximum hours allowable on the certificate, the balance is cancelled. "Change" will not be given.

Example: The authorized holder has a certificate that would allow waiver of tuition for a three credit hour course. The authorized holder takes a two credit hour course only. The balance of one hour is cancelled.

- b. If the authorized holder desires to take a course of more than the maximum hours allowable on a certificate, two or more certificates may be applied so that there is no tuition charge to the authorized holder.

Example: An authorized holder wishes to take a 5-hour course. The authorized holder surrenders two Tuition Waiver Certificates each entitling the authorized

holder to have a maximum of three hours waived. Tuition charges will be waived for the course and the balance of one hour will be cancelled.

c. If an authorized holder desires to take a course of more than the maximum hours allowable on a certificate and has, or chooses to use certificates that total a value lower than the number of credit hours for which he wishes to enroll, the authorized holder will be charged the amount of tuition that represents the difference between the certificate(s) and the course.

Example: An authorized holder wishes to take a 4-hour course and presents one Tuition Waiver Certificate entitling the authorized holder to have a maximum of 3 hours waived. The authorized holder will be charged for 1 hour of tuition.

d. If an authorized holder desires to take more than one course and has the necessary certificates, tuition may be waived up to a maximum of 8 semester credit hours per term.

Example: An authorized holder wishes to take four 2-hour courses. The authorized holder surrenders three certificates each entitling the holder to have a maximum of three hours waived. Tuition charges for the four courses will be waived and the remaining hour will be cancelled.

e. If an authorized holder desires to take a full-time program, tuition shall be charged at the full-time rate and tuition may be waived at the per credit hour rate up to a maximum of 8 semester credit hours per term.

Example: An authorized holder wishes to enroll for a full-time graduate program and surrenders certificates totaling eight or more credit hours. The student will pay the difference between the current full-time graduate rate and eight times the current part-time graduate rate per semester credit hour.

3. At the time of registration, have the authorized holder complete a form which lists:
 - a. The authorized holder's name;
 - b. The campus that issued the tuition waiver certificate;
 - c. The campus where the course is being taken; and
 - d. The department, number and title of the course(s) being taken and the number of credit hours of tuition waived.

The specific layout of this form is at the discretion of the campus. Each complete form shall be returned to the director of the social service program at the issuing campus.

B. A state-operated campus will not waive more than 8 semester credit hours per term for an authorized holder.

IV. Replacement of Lost Tuition Waiver Certificates

A. Should a request be made to replace a certificate that has been lost, stolen or destroyed, the business officer of the issuing college shall:

1. Issue another certificate that will have information, dates and the identification

number identical to the original;

2. Enter in the control register, "Duplicate issued (insert date);"
3. Indicate on face of certificate in prominent location, "Duplicate;" and
4. Issue duplicate certificate to supervisor.

V. Accounting

- A. The University develops a plan each fiscal year for the most appropriate use of tuition reimbursement appropriation. Campuses are advised of their allocations as part of the University financial plan process.
- B. Each campus must implement appropriate controls to assure the total value of social service waivers redeemed on behalf of that campus does not exceed the campus allocation.
- C. The University income fund is reimbursed for the actual dollar value of tuition charges waived for social service waivers from an appropriation made for this specific purpose, state purpose account 981573-xx (xx equals the last two digits of the campus code).

VI. Internal Revenue Service Reporting

- A. Internal Revenue Service regulations require the reporting of non-employee compensation payments to individuals receiving payments totaling at least \$600 during the calendar year. Tuition waivers provided in exchange for services are considered non-employee compensation. According to the IRS, tuition waivers are considered compensation for services performed in the year that the waivers are issued to the individual. An IRS Form 1099-MISC (Miscellaneous Income) must be filed with the IRS (and furnished to the individual) for any individual receiving waivers/ stipends that exceed this \$600 threshold
- B. The system administration office of the university controller will issue the IRS-1099-MISC to the waiver recipients.
- C. Each year campuses will be required to provide the following information for any individual receiving a social service fieldwork waiver during that calendar year:
 1. Recipient's Name
 2. Home Address
 3. Social Security Number
 4. Total Dollar Value of Waiver(s)

Forms

[Form A](#) - Tuition Waiver Certificate

Related Procedures

There are no related procedures relevant to this procedure.

Other Related Information

[Tuition Waiver Program for Supervisor of Social Service Fieldwork](#)

Authority

[Tuition scholarships and waivers \(8 NYCRR § 302.7\)](#)

State University Board of Trustees Resolution 63-111 adopted May 9, 1963.

History

There is no history relevant to this procedure.

Appendices

There are no appendices relevant to this procedure.