MAINE MARITIME ACADEMY
EMPLOYEE-DEPENDENT TUITION WAIVER

When space is available, employees may enroll in a course on a tuition-free basis subject to the requirements as set out in the Collective Bargaining Agreements. For SSP and Supervisory unit members, tuition waivers are available for up to two (2) courses per semester, not to exceed four (4) credit hours each course. The waiver does not include room, board, fees, books or any other item and is available for fall and spring semesters only.

Monetary value of tuition benefit will be subject to **income taxation** for the following reasons/relationships:

- Unmarried domestic partners or civil union partners
- A non-qualified dependent child of an unmarried domestic partner or civil union
- An employee's dependent child who is not eligible to be claimed as a dependent on the employee's Federal Form 1040 Individual Income Tax Return
- Graduate school tuition, fees and books over $5250 (as dictated by the IRS)
- Please contact your personal tax advisor as the Academy may not provide tax advice

NAME OF EMPLOYEE: _____ BARGAINING UNIT: _____

EMPLOYEE DEPARTMENT: _____ WORK PHONE: _____

EMPLOYEE WAIVER REQUEST

Course Name # Credit Hours in Course: Course Semester, Days & Times

I am the supervisor of the above named employee. By signing below, I approve of the proposed course schedule. I am aware that this course schedule will occur during the named employee's normal workday.

Supervisor Name: _____ Signature: _____ Date: _____

DEPENDENT WAIVER REQUEST

NAME OF DEPENDENT: _____ RELATIONSHIP: _____ DOB: _____

Will the dependent have turned 27 years of age this month or younger and eligible to be claimed as a dependent on the employee's U.S. Individual Income Tax Return for the current calendar year for which tuition assistance is requested? ____YES _____NO
Does the dependent already possess a Bachelor's or a Master's degree? ____YES _____NO Current Degree:_____
[*Tuition waivers are available for matriculating students completing their first undergraduate bachelor's degree*.]
If this form is for a Domestic Partner/Civil Union Partner or child thereof:
Is the child eligible to be claimed as a dependent on the employee's U.S. Individual Income Tax Return for the current calendar year for which tuition assistance is requested? ____YES _____NO

IS THE DEPENDENT A FULL TIME STUDENT? ____YES _____NO

IF YES, PROGRAM ENROLLED IN: _____ DATE ENROLLED: _____

I have read and understood the terms and conditions of this waiver and understand that I am fully responsible for any tax liability incurred as a result of receiving these benefits.

EMPLOYEE SIGNATURE: _____DATE:_____

The MMA Director of Human Resources certifies that the herein named employee or dependent of an Academy employee is eligible to receive a tuition waiver or reimbursement as stipulated in the applicable MMA/MSEA union contracts.

CERTIFIED BY: _____ DATE: _____

DISTRIBUTION: ___HR ___Finance ___Employee ___Financial Aid ___Registrar or Continuing Ed ___Admissions