

Answers to every type of routine question regarding this Clemson University benefit and its associated tax liabilities.

Employee Tuition Assistance Program

Frequently Asked Questions

June 18, 2018

Question	Answer
Do I have to apply to use the benefit?	No. When you register for Clemson classes, a report is sent to the Office of Human Resources (OHR) and OHR members then review your eligibility for the benefit and provide you notification of your eligibility.
Does the benefit require cost sharing between Clemson University and me?	No, if you are eligible for this benefit, the Employee Tuition Assistance Plan (ETAP) benefit offers a 100 percent waiver of all mandatory academic fees, activity/program fees, differential fees, and lab fees for up to six (6) hours per academic term.
What is considered an 'academic term'?	Academic terms are spring, fall and summer. Summer courses held throughout the summer are considered one academic term and are restricted to a total of 6 hours.
Is the benefit available to my immediate family members?	No, this benefit is not available to your family members, including your spouse or children.
With which academic programs can the benefit be used?	The benefit applies to all undergraduate and graduate courses within programs offered by Clemson University, except the Clemson Study Abroad Program.
Can I apply the benefit to educational institutions' programs outside of Clemson University?	No, the benefit can only be applied toward classes and programs available through Clemson University.
When can I start using the benefit?	In addition to meeting all other eligibility criteria, employees must satisfy 12 consecutive months of employment at Clemson University in a faculty or staff position to be eligible for this benefit. In other words, the employee must have at least 12 consecutive months of employment with Clemson and met all other eligibility requirements as of the last day to add classes for the specific semester the employee wants to use the benefit. Note: To gain eligibility for the ETAP during any summer session, a faculty or staff member must meet the criteria above by the last day to register for a class as determined in the first summer session.

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Can I work as a full-time faculty or staff member at Clemson and hold a graduate assistantship simultaneously?	<p>No, it is not permitted for you to hold a graduate assistantship and a full-time faculty or staff position. You would need to choose between the combination of Clemson University employment and classes or the combination of an assistantship and classes.</p> <p>Special Note – If you are using the ETAP benefit, your faculty or staff employment will always be considered your primary affiliation followed by a secondary affiliation as a student with Clemson University.</p>
Can I take classes at Clemson even if I am not eligible for the benefit?	Faculty and staff members have the same opportunity to participate in programs of study or courses of study as any other student applying for acceptance, regardless of eligibility for the benefit.
What tuition fees are included in the ETAP benefits?	<p>The benefit waives 100 percent of all your mandatory academic fees, activity/program fees, and lab fees for up to 6 hours per academic term.</p> <p>The benefit does not cover books, supplies, or other non-academic fees. In addition, the benefit does not cover costs associated with tuition over and above six credits per academic term (fall, spring and summer).</p>
Will ETAP benefits result in taxable income to me?	<p>If you are a graduate student, maybe. Under the current tax code, ETAP benefits valued over \$5250 are taxable for graduate students. Tuition paid for undergraduate courses is not taxable.</p> <p>Tax laws can change; the current tax laws associated with this type of benefit are under review by both the U.S. House and Senate.</p>
Why can I not just “settle up” when I file my tax return with the IRS for the taxes I owe?	Tax regulations require the University to report and withhold at the time the benefit is earned and qualified as taxable.
Who can assist with ‘taxable value’ questions as it relates to the benefit?	Direct your ‘taxable value’ inquiries to Sherri Rowland in Accounting Services (864-656-5587/sherrir@clemson.edu).

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How are my specific tax withholdings determined?	<p>Your specific tax withholdings are determined by your course load, total course cost, and enrollment periods.</p> <p>Please use the Employee Tuition Assistance Program Calculator on the ETAP website. The calculator is easy to use, and it populates the advance withholding form!</p>
What is the advance withholding form?	The advance withholding form is a specialized form for ETAP participants to communicate withholdings to the Payroll Office.
To whom do I submit the advance withholding form?	Submit the form to Payroll@clemson.edu .
If my employment with Clemson University ends before I have completed the semester or program, do I have to reimburse Clemson University for the credits that have already been completed?	You will not be required to reimburse Clemson for a semester's courses if you become ineligible after courses begin. However, your benefit does not continue if you become ineligible (separate or move to a position no longer eligible for the benefit) before a semester's courses begin.
How do I let Student Financial Services know I am eligible for the benefit?	OHR will notify Student Financial Services on your behalf. No further action is required by you.
How do I receive/apply senior citizen education benefit?	Please contact Student Financial Aid (864-656-2280/ finaid@clemson.edu).
How do I register for courses?	Employees who have questions regarding registration should contact Clemson Registration Services (regserv@clemson.edu /864-656-2305)