



**School of Social Work**  
University at Buffalo *The State University of New York*

To: Field Educators

From: Laura Lewis, UB School of Social Work Director of Field Education

Date: [October 12, 2009](#)

Re: Tuition Waivers for [Fall 2009](#) Semester

Field Educators are eligible to receive tuition waivers for having provided education and supervision to a MSW student intern. Tuition waivers are issued after the end of the semester during which they are earned. We are asking you to request your waivers for each semester by the deadline specified on each semesters request form. While tuition waivers are very valuable, it is important to consider the following information before deciding whether or not to request them.

1. **All tuition waivers earned during this semester must be requested by the deadline specified on the request form. We will not be able to honor requests received after that date.**
2. **Tuition waivers may not be transferred to family, friends, or students.** Tuition waivers are issued to the direct Social Work supervisor, i.e. Field Educator, who has first refusal. If the Field Educator relinquishes the waiver, the chief administrative officer of the agency may reallocate the waiver **to a specific member of the professional staff of the agency.**
3. Tuition waivers may be used to pay for any SUNY graduate-level credit courses. This may include online graduate level courses. Please visit <http://sln.suny.edu/index.html> for information about SUNY on-line education. Tuition waivers are redeemable for a 2-year period.
4. Tuition waivers cannot be used in the semester in which you are requesting the waiver. For example, if you have a student and request a Tuition Waiver in the Summer semester, you cannot use the waiver in that Summer semester.
5. Once issued, a tuition waiver cannot be transferred to another person. The person whose name appears on the waiver must use it.
6. If you supervise two students, you are entitled to a waiver for each. Each waiver is good for three credit hours.
7. For each waiver requested, you must fill out a copy of the enclosed **Tuition Waiver Request Form** (please make copies as needed). The response must be legible. The Social Security number and home address of the person to whom the waiver is being issued must be included.
8. Even though you may make copies of the **Tuition Waiver Request Form** as needed, copies of your **completed form** are not valid for requesting a tuition waiver. The original form that you fill out must be returned to the Field Education Department.
9. Due to the value of the waivers, tuition waivers must be reported to the NYS Income Tax Bureau and the IRS as non-employee compensation. Whether or not the waivers will be taxable will depend upon your individual tax situation.
10. Waivers requested at this time will be reported to the IRS and NYS Income Tax Bureau as income for the **2009** fiscal year. The tax liability is imposed once the tuition waiver is issued to you regardless of whether or not you actually use it. Once issued, waivers cannot be returned to void tax liability.
11. Tuition waivers can be used to waive a maximum of 8 credit hours in any one term/semester.
12. Please be aware that if you register for a class, **there are ancillary fees that are not covered by the waiver. Tuition Waivers cover In-State tuition costs only. If you are a resident outside of New York State, you will be required to pay the additional difference between In-State tuition (\$349 US per credit hour\*) and out of state tuition (\$552 US per credit hour\*).**
13. Some graduate level programs may charge a higher tuition than the standard NYS resident rate. In this case, you will be required to pay the difference between the value of the tuition waiver and the amount charged by the graduate program.

You are very important to the School of Social Work and to our students. Without your support, we cannot train future social workers. Thank you for your help and understanding.

\* As of Fall 2009. Subject to change.

## FALL 2009 -- TUITION WAIVER REQUEST FORM

**Deadline to Return Form: Friday, November 6, 2009. We cannot honor requests after the deadline.**

Field Educator: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Agency: \_\_\_\_\_

Agency Address: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Student Supervised: \_\_\_\_\_

When (*Semester & Year*): **Fall 2009** (You cannot request waivers for past semesters.)

Credit Hours Requested: \_\_\_\_\_ (One 3-credit waiver per student per semester.)

You are entitled to a 3-credit waiver for supervising a student in the field for the semester indicated above. Eight credit hours are the maximum number of hours that can be waived per term using tuition waivers. The waiver **must** be sent to your agency address, but we must also have the home address of the person to whom the waiver is being issued. ***The tuition waiver may only be issued to the student's immediate supervisor or to an employee of the agency who contributed to the education of this student.***

### IMPORTANT INFORMATION ABOUT TUITION WAIVERS (Please be sure to read attached memo for complete list of tuition waiver details.)

- ❖ Tuition Waivers **cannot** be issued to students, family, or friends.
- ❖ Once a tuition waiver is issued, we **cannot** change the name on the waiver.
- ❖ Tuition waivers **cover in-state (New York State Residency) tuition costs only. Residents outside of New York State are required to pay the difference between In-state tuition and out of state tuition. Fees are not included.**
- ❖ Each tuition waiver issued is reported to the NYS Income Tax Bureau and the IRS as non-employee compensation. **Tax liability occurs at the time waivers are issued, not at the time they are redeemed. Once issued, waivers cannot be returned to avoid tax liability.**

**ALL INFORMATION REQUESTED BELOW IS FOR THE PERSON TO WHOM THE WAIVER IS BEING ISSUED.**

#### **Tuition Waiver to be issued to:**

Name: \_\_\_\_\_

Social Security Number \_\_\_\_\_ Email Address \_\_\_\_\_

Daytime Phone Number \_\_\_\_\_

(this is helpful if we have questions about the waiver)

(You must provide a Social Security Number (SSN) in order for the University at Buffalo to process the tuition waiver request. The University is required by Federal law to report such payments along with Social Security Numbers to Federal and State agencies on forms required by law. The University will not disclose a recipient's SSN without the consent of the recipient to anyone outside the University except as mandated by law.)

Home Address: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

By signing below I acknowledge that I have contributed to the above MSW student's education/supervision. I further acknowledge that I have read all of the information on this request form and I am eligible to receive this voucher.

I, \_\_\_\_\_ (signature of the person to whom the waiver is issued), understand that the tuition waiver(s) listed above will be reported to NYS Income Tax Bureau and the Internal Revenue Service as non-employee compensation. **Once the waiver card(s) is issued, it (they) cannot be cancelled to avoid tax liability.**

**Please return this form to:** Attn: Field, University at Buffalo, 685 Baldy Hall, Buffalo, NY 14260-1050  
**Fax to 716-645-3157 by deadline (originals must follow in the mail)**