

Panther Employee Scholarship/Exemption Program Guidelines

The purpose of the Panther Employee Scholarship/Exemption Program is to provide financial support to faculty, staff, spouse or dependents of eligible employees who wish to obtain a degree or certification from Prairie View A&M University.

A. Definitions

1. **Employee**-Employed at 100% effort as defined by Human Resources in a budgeted faculty or staff position with the University.
2. **Spouse/Dependent**-wife or husband; child, step child or adopted child of eligible employee as verified by Human Resources.
3. **Candidate seeking a Degree**-Undergraduate or graduate student pursuing studies to meet the requirements for an academic degree conferred by the University.
4. **Candidate seeking certification or Semester Credit Hour (SCH) courses**-Employee pursuing course work towards certification or job related studies/career advancement to their job.
5. **Scholarship**-Amount paid or provided to or for the benefit of an undergraduate or graduate student to aid such individual in pursuit of a degree and certification.
6. **Staff**-Employed in a budgeted non-faculty/non-teaching position.
7. **Faculty**-Employed in a budgeted academic teaching, lecturing, or research position.
8. **Attempted Hours**-Hours registered for courses whether completed or not.
9. **Exemptions**-As defined by the Texas Higher Education Coordinating Board (THECB), exemptions allow special groups of Texas residents or non-residents to enroll and pay a reduced amount of tuition and fees.
10. **Waivers**-As defined by the THECB, waivers allow special groups of nonresidents to enroll and pay a reduced non-resident tuition rate.
11. **Designated Tuition**-As defined by THECB- Texas Education Code (TEC) §54.0513 authorizes institutions other than public community colleges to impose on any graduate or undergraduate, resident or non-resident, an additional tuition (cost) charge that the governing board of the institution considers necessary for the effective operation of the Institution.
12. **Statutory Tuition**-as defined by THECB- A tuition charge authorized under Texas Education Code (TEC) §54.051 in an amount determined by the Texas Legislature for resident or non-resident student. Currently the university rate is set at \$50.00 per semester credit hour (SCH) for resident undergraduate students and \$80.00 for graduate resident students.
13. **Good Academic Standing**-Maintaining a "C" average for undergraduate studies and a "B" average for graduate studies.

B. Eligibility

1. Must be employed for at least 4 months (120 consecutive days) as an employee at the University at the time of application.
2. Employee must be current on all required state mandated trainings and have a current satisfactory performance evaluation (minimum score of meeting expectations). If eligible employee is employed for less than 6 months, the employee will be eligible for the scholarship/exemption for 1 semester only until a performance evaluation is on file and the employee meets expectations.
3. The employee, spouse, or dependent must not be in debt with the University.
4. If eligible employee does not utilize the program, then the scholarship/exemption may be transferred to a qualified spouse

5. or dependent but only 1 eligible person may use it at one time. **Employee must meet all eligibility for the spouse or dependent to be eligible for the Panther Employee Scholarship/Exemption.**
6. Must be a candidate seeking a degree or certification as defined by admission status. An employee, spouse or dependent may receive assistance for 1 semester as undecided major but must be enrolled in a decided major the next semester to continue receiving assistance. This program will not pay for Executive MBA courses, however the regular MBA courses are covered under this program.
7. Employee, spouse or dependent receiving the scholarship/exemption must complete all courses registered for the previous term and remain in good academic standing each semester. Once the employee, spouse or dependent fails to complete all courses and/or maintain good academic standing after receiving benefits from this program, he/she will become ineligible to continue receiving assistance under this program until all requirements are met.
8. Employee transferred from a TAMUS component without a break in service. Must have worked for at least 4 months at TAMUS component prior to transfer.
9. Must not have exceeded 150 attempted hours for an undergraduate student after receiving benefits from this program.
10. Must not exceed 45 attempted hours for a graduate student unless seeking certification (related to employee's job) in excess of degree received after receiving benefits from this program.
11. Must not have exceeded 72 attempted hours for a doctoral student unless seeking certification (related to employee's job) in excess of degree received after receiving benefits from this program.

C. Funding/Assistance

1. Eligible employees, spouse or dependents will receive an exemption to cover up to 6 hours of fees and a scholarship to cover up to 6 hours of resident designated tuition. The eligible employee, spouse or dependent will be responsible for paying the statutory tuition, laboratory fees and any additional tuition & fees in excess of 6 hours per semester. The scholarship/exemption will not pay more than 6 hours per semester per academic year (fall thru summer). The scholarship/exemption applications must be submitted by August 1 for fall, December 1 for spring and May 1 for summer. Applications must be submitted each semester by the deadlines set to be considered for benefits.
2. If the eligible employee, spouse or dependent receives an additional exemption that covers the tuition and fees that are covered under this program, the recipient will only receive the Panther Employee Scholarship/Exemption up to the amount of what the additional exemption does not cover.
3. Payroll deduction will be available for eligible employees only to cover the remaining statutory tuition & others fees that the employee is responsible for paying out of pocket. The deductions will begin with September 1 paycheck and end by November 1 paycheck for monthly employees for fall tuition and begin with January 1 paycheck and end with April 1 paycheck for monthly employees for spring tuition. The deductions will begin with last paycheck in August and end with last paycheck in October for bi-weekly employees for fall tuition and begin with last paycheck in December and end with last paycheck in March for bi-weekly employees for spring tuition. The deduction will not be available for summer terms. Payroll deduction applications must be submitted by August 1 for fall and December 1 for spring for all employees.

D. Panther Employee Scholarship/Exemption Information Session

1. Employees must attend Panther Employee Scholarship/Exemption Program information session prior to receiving the initial scholarship/exemption. Information sessions will be held in July for fall, November for spring and May for summer. If the eligible employee wishes to transfer the tuition & fee benefits to a spouse or dependent, the employee must still attend the information session. Employee will only need to attend one information session.

E. Applying for the Panther Employee Scholarship/Exemption Tuition and Fee Assistance

1. Eligible employees, spouse and/or dependents must first apply for admissions through the Common Application process at <http://www.pvamu.edu/future-students/step-2-apply-2/> by the application deadlines and be admitted to the University.
2. Attend Scholarship/Exemption Information session if receiving the scholarship/exemption for the first time. See information dates in section D.1 above.
3. Complete the [“Request for Taking Courses during Normal Work Hours”](#) application if taking courses during the work hour as mentioned in section F.1 below.
4. If a new student, attend new student orientation. See orientation dates at <http://www.pvamu.edu/universitycollege/orientation/>
5. Employee, spouse or dependent must be advised according to PVAMU’s suggested academic advisement procedures to receive your alternate pin to register. Please review the Academic Advisement Checklist at <http://www.pvamu.edu/compass/home/services/>
6. Register for classes through PVPlace by using your alternate pin <http://www.pvamu.edu/pvplace/>
7. Submit an on-line application for the scholarship/exemption by the due dates in section C.1 above. If the employee is transferring eligibility to a spouse or dependent, the employee must complete the spouse/dependent application for the eligible spouse or dependent. The on-line application and eligibility requirements are available at www.pvamu.edu/esep and <http://www.pvamu.edu/fmsv/wp-content/uploads/sites/37/Panther-Employee-Scholarship-Application.pdf>
8. Employees, spouse, or dependents must apply each semester to be considered for benefits.
9. If seeking additional financial aid assistance, the recipient should complete the Federal Application for Student Financial Aid (FASFA) by the deadline for priority awarding. See additional information regarding financial aid assistance at <http://www.pvamu.edu/faid/>

F. Taking Courses

1. Employees that wish to enroll in courses during normal work hours must first follow the processes outlined in [31.99.01.P0.01](#) regarding Employees Registering as Students before enrolling in courses. The [Request to Attend Courses during Normal Work Hours Application](#) must also be completed and submitted to your immediate supervisor as well as your Vice President or designee before enrolling in courses

G. Taxation

1. According to IRS Publication 970, If you receive a tuition reduction for education below the graduate level (including primary, secondary, or high school), it is a qualified tuition reduction, and therefore tax free, only if your relationship to the educational institution providing the benefit is described below:
 - a. You are an employee of the eligible educational institution.

- b. You were an employee of the eligible educational institution, but you retired or left on disability.
 - c. You are a widow or widower of an individual who died while an employee of the eligible educational institution or who retired or left on disability.
 - d. You are the dependent child or spouse of an individual described in (1) through (3), above.
2. Also, graduate students that receive employer benefits in excess of \$5,250 must pay taxes on the excess benefits. PVAMU will include in your wages (Form W-2, box 1) the amount that you must include in income.
3. **International Students**
- a. Payments of scholarships, fellowships, and grants paid to U.S. citizens and resident aliens are not generally reportable to the IRS and are not generally subject to withholding of tax. However, payments of taxable scholarships, fellowships, and grants to **nonresident aliens** are generally reportable to the IRS and are generally subject to withholding of U.S. Federal income tax.
 - b. In general, the taxable portion of a scholarship or fellowship paid to a NONRESIDENT ALIEN is subject to Federal income tax withholding at the rate of 30%, unless the payments are exempt from tax under the Internal Revenue Code or a tax treaty. However, payees who are temporarily present in the United States in F-1, J-1, M-1, Q-1, or Q-2 nonimmigrant status are subject to a reduced 14% withholding rate on the taxable portion of the grant because such individuals are considered to be engaged in a U.S. trade or business under I.R.C. § 871(c).
 - c. In general, those portions of a scholarship, fellowship, or grant used to pay tuition, fees, books, supplies, or equipment are classified as a "Qualified Scholarship" and are not includible in the gross income of the recipient under I.R.C. § section 117 if the recipient is a candidate for a degree. Any portion of the scholarship, fellowship, or grant that does not correlate to the five items mentioned above is includible in the gross income of the recipient, which means that it is subject to withholding.
 - d. PVAMU International students must be registered in Glacier before a scholarship is given. Registering with Glacier will let the university know if there is a tax treaty with their country and to apply the appropriate tax amount. Please contact the Payroll Associate at payroll@pvamu.edu or at 936-261-1924 to get access to register in Glacier. When registering the student must select that they are receiving a scholarship/fellowship
 - e. Students must also contact the PVAMU Immigration Services Associate after being admitted to the University.
 - f. The PVAMU Immigration Services Associate enters the international student's visa status based on their I-20, I-94, passport and visa in the student system (BANNER).

H. **Financial Aid**

- 1. If the employee, spouse or dependent is a current financial aid recipient and becomes eligible for the Panther Employee Scholarship/Exemption Program after the awarding of financial aid, an over award situation may result. This scholarship/ exemption must be treated as estimated financial aid assistance in the calculation of aid eligibility and may affect the eligibility for financial aid programs (excluding Federal Pell Grant).
- 2. If the employee, spouse or dependent is a recipient of any other exemption or scholarship funding that specifically covers a component of the actual tuition and fees, that exemption and scholarship will be applied first and the Panther Employee Scholarship/Exemption will

then cover the remaining balance of resident tuition and fees up to six hours per semester per academic year, excluding statutory tuition and laboratory fees.