

INTER-DEPARTMENTAL CORRESPONDENCE

Kent State University
Kent, Ohio

TO: All Faculty and Staff
FROM: Payroll Department
SUBJECT: Fee Waiver Taxability Reminder

In order to facilitate your personal financial planning, please be advised that if you are going to receive a fee waiver benefit for graduate level education over the allowable limits for tax-exempt fees, we are required to withhold federal income taxes accordingly. Additional taxes will be withheld on the following pays:

FACULTY AND ADMINISTRATIVE

The withholding for Summer I, II, and III will be reflected in your taxes with the pays of **August** and **September**. Fall fee waiver taxes will be withheld in **November** and **December**. Spring fee waiver taxes will be withheld in **April** and **May**.

HOURLY

The additional withholding for Summer I, II, and III will be reflected in your taxes with all payrolls in **August** and **September**. Fall fee waiver taxes will be withheld with all payrolls in **November** and **December**. Spring fee waiver taxes will be withheld with all payrolls in **April** and **May**.

Please mark your calendars accordingly. Should you have any questions, please don't hesitate to call us at extension 28640.