

# Tuition Waiver Tax Policy FAQ



## ***Q5. How can a position's classification be changed?***

**A position can be reclassified when the employee, the department, and Academic HR determine that it was misclassified. Graduate employees are classified as GA, PGA, RA, or TA according to the Stipulations section of the GEO contract. If you believe that you have been misclassified as a GA or PGA, you should contact your department administration and Joe Bohn of Academic Human Resources immediately ([jbohn@uillinois.edu](mailto:jbohn@uillinois.edu)).**

## ***Q6. Can classification be changed within the contract period?***

**Yes, graduate employees are routinely reclassified during a contract period.**

## ***Q7. Is there any reason that changing a position's classification could have an effect on the position in the current semester? in future semesters?***

**Once a position is reclassified, the new classification is likely to persist in future terms. The specific impact of reclassification varies depending on the initial position and the reclassified position. One of the most substantial impacts of reclassification could be that the employee could be moved into or out of the GEO bargaining unit. TAs and GAs are protected by the GEO contract; RAs and PGAs are not.**

***Regardless of the anticipated impact, if you believe that you have been misclassified, you should address this with your department administration and Academic HR immediately.***

## ***Q8. When we bargain the next GEO contract, should we attempt to mandate that all GA positions must be combined with TA or RA positions, wherein the TA or RA duties constitute at least 50% of the appointment?***

**Positions are classified as TA, RA, PGA, GA, etc. by their job duties, which are outlined in IL state law and enumerated in the Stipulations portion of the GEO contract. However, the kinds of duties that are assigned to any particular graduate employee are a management right. In other words, we can't tell management how to structure graduate assistantships; we can only hold them to the definitions given in state law and in the collective bargaining agreement.**

***March 4th is the deadline for requesting a change in the classification of your position for this pay period.*** However, HR assured us that it was not the last time folks can petition to be re-classified. If materials are submitted before the deadline for the next paycheck (this deadline TBA), changes should go into effect for the April paycheck. If you have questions about this, you should be able to call Urbana-Champaign Human Resources at 217-333-6747.



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*What are other ways for us to address these withholdings and their impact on members?*

**We can work locally with University Administrators to address the immediate impact of these withholdings.**

- **Meet with Human Resources as frequently as possible in order to bring forth questions and possible resolutions for the current semester's impacted students.**

- **Push Human Resources to include an explanation of this tax law in all future notices of appointment.**

- **Work on compiling information and tax advice for affected members to help ensure minimal tax liability for tuition waivers and we can ask the university to help us by providing information about how to best fill out our tax forms.**

- **The University has sent out information about how to get positions reclassified that includes job descriptions and the necessary forms. We can work to disseminate this information broadly to ensure that everyone has received this information.**

- ***GAs and other interested members should contact Katie Walkiewicz (walkiewicz@gmail.com) if you are interested in being a part of these local efforts to address the immediate impact.***

*We can reach out to state, regional, and national allies to address the actual IRS language and its impact on student workers*

- **Contact state representatives and federal representatives to urge them to change the IRS definitions.**

- **Work with the legal and lobbying departments of our parent union, the AFT, to see if they can help us gain leverage nationally.**

- **Develop and present a resolution at the AFT Higher Education Convention in April that would ask that the AFT put forth resources to fight the IRS language.**

- **Systematically contact other grad locals across the country to find out if there are similar practices on their campus. If we can find other states that face the same problem, we can try to develop a broad coalition of legislators who can work on a language change together.**

- **Engage in a letter writing campaign to the offices of Senator Dick Durbin and other legislators.**

- **Investigate who chairs specific federal legislative committees and reach out to them through letter writing and lobbying efforts in collaboration with the AFT.**

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**If you are interested in helping with any of these things, please contact the GEO (geo@uigeo.org).**

**Inbert Floyd has started a GEO tax listserv where members can engage in dialogue and planning about reclassification and the tax issue more broadly. Email Ingbert (ifloyd2@gmail.com) to be added to this listserv.**

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## What can I do now?

- **Become involved in one or more of the ways described above!**
- **Be sure to carefully read the email sent to all impacted graduate students.**
- **Consider speaking with a tax consultant.**
- **Speak with your advisor and make sure they are aware of the situation in your department.**
- **If you have immediate questions about your appointment call the Human Resources department at 217-333-6747.**
- **Come to an informational meeting on Monday, March 7th at 5:30 p.m. at the YMCA. Bring your questions and concerns, and we will provide as much information as we can at that time**
- **In the meantime, please contact [geo@uigeo.org](mailto:geo@uigeo.org) if you have any immediate questions.**

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