



# Tuition Remission Education Benefits Request Form

## Employee Information

Employee Name: \_\_\_\_\_  
 UST ID Number: \_\_\_\_\_ Phone Number: \_\_\_\_\_  
 Department Name: \_\_\_\_\_

## Class/Education Information (One Form PER Semester)

Undergraduate                       Graduate\*                       Doctoral\*  
 -----  
 Semester Year: 20\_\_\_\_                       Fall                       Spring                       Summer I                       Summer II

## Spouse/Dependent Benefit

Spouse/Dependent Name: \_\_\_\_\_  
 Student I.D. Number: \_\_\_\_\_ Birth Date: \_\_\_\_\_  
 Relationship: \_\_\_\_\_ Applying for Financial Aid? Yes\_\_\_\_ No\_\_\_\_  
*By signing this request form, I agree to comply with all provision of the Tuition Remission Education Benefits Plan.*  
 Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Employee Only Benefit\* (**MUST** Include Class Schedule)

An employee may take a **maximum** of two courses per semester. One course per semester may be taken during an employee’s regular work schedule. Time away from the office must be made up during the same work week, as agreed upon with the supervisor.  
*By signing this request form, I am acknowledging my understanding that if I do not complete a course or earn a grade less than “C”, I will reimburse the University the tuition waived for the course. I also agree to comply with all other provisions listed in the Tuition Remission Education Benefits Plan Booklet.*  
 Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Department Manager: \_\_\_\_\_ Date: \_\_\_\_\_

## Human Resources Approval

The employee or the dependent/spouse of the employee is eligible to receive the following tuition remission:  
 0%                       50%                       75%                       100%                      Date of Hire: \_\_\_\_\_  
 HR Approval: \_\_\_\_\_ Date: \_\_\_\_\_

***Taxation Information is provided on the reverse side***

\* Employees taking Master’s or Doctoral level courses must complete a Statement of Job Relatedness form and submit it with this form.

## **Tuition Remission Program – Taxation**

This section is meant to describe the IRS tax treatment of participating in the UST tuition remission education benefit program.

Under current Federal tax laws and regulations all or some portion of the tuition remission benefit may be subject to Federal Income Tax or FICA Tax (Social Security and Medicare taxes). The University of St. Thomas complies fully with all Federal laws and regulations requiring the withholding of taxes and the reporting of imputed income.

The taxation requirements are as follows:

### **Employee:**

- Undergraduate courses are considered non-taxable.
- Graduate and Doctoral courses are taxable to an employee unless the employee's supervisor and the Human Resources Office approve the course(s) as being "job related." Employees seeking exclusion from tuition remission related taxes on approved, job-related courses must submit a completed form with their supervisor's approval.
- Graduate and Doctoral courses confirmed as non-job related are excluded from Federal taxes up to \$5,250 in a calendar year. The tuition remission benefit amount greater than \$5,250 in a calendar year is subject to Federal taxes and is reported as imputed income.

### **Spouse:**

- Undergraduate courses are considered non-taxable.
- Graduate courses for a spouse are taxable to the employee. The entire amount of the tuition remission is taxable and reported as imputed income.
- Spouses are NOT eligible for tuition remission for Doctoral courses.

### **Dependents (children):**

- Undergraduate courses are considered non-taxable as long as the eligible child can be claimed as a dependent under IRS regulations and they are under age 24 by the end of the calendar year. Otherwise the tuition remission is taxable to the employee and reported as imputed income.
- Graduate Courses for dependent children are taxable to the employee. The entire amount of tuition remission is taxable and reported as imputed income.
- Dependents are NOT eligible for tuition remission for Doctoral courses.
- The tax provisions for dependent children apply to the nephews and nieces of Catholic priests or members of a Catholic religious community who are employed by the University. The imputed taxable income is reported in the name of the student.

Consult your tax advisor for specific tax advice. The University does not provide tax advice to employees related to the Tuition Remission Benefit. Any tax liability associated with this benefit is the sole responsibility of the employee.

### **Questions can be directed to:**

Office of Human Resources

hr@stthom.edu

713-525-3142