

University of Notre Dame
Office of Human Resources
APPLICATION FOR EMPLOYEE AND EMPLOYEE SPOUSE EDUCATIONAL BENEFIT

NON-DEGREE SEEKING ONLY

This form must be filled out each semester that a course is taken. The completion of this form does not guarantee eligibility for this benefit. Eligibility is based on the status of the employee. Each individual seeking to register in a course must satisfy all requirements of the course (i.e., prerequisites). In addition, all policies and procedures as listed in du Lac ([A Guide to Student Life](#)) apply to the participant.

Note: Graduate level tuition benefits are taxable for spouses of faculty and staff as well as retirees and their spouses. Tuition costs may vary depending on whether the course is offered during the summer or the academic year. In the case of a spousal benefit, the taxable tuition amount will be added to the faculty or staff member's income and result in the related tax being withheld from the regular paycheck. Please contact the Office of Payroll Services for more specific information.

APPLICANT: Employee
If taking a graduate class, please complete tax waiver

Employee Spouse
If applicant is a spouse, please give employee's full name and NDID

EMPLOYEE:

Last Name NDID: 9 Campus Phone #

First Name Initial

FOR SPOUSE BENEFIT ONLY

SPOUSE:

Last Name NDID: 9

First Name Initial

ENROLLMENT INFORMATION NEEDED FOR BENEFIT PROCESSING

Year and Semester of course to be taken: Year 20 Summer Fall Spring

Course Number: UNDERGRADUATE course GRADUATE course
(e.g.: THEO 100) 90% Tuition Remission 100% Tuition Remission

I confirm that I have not been admitted to a degree program at Notre Dame

Employee's Signature: Current Date:

Academic study must not infringe upon services expected of the staff and faculty. Approval of the supervisor is required.

SUPERVISOR APPROVAL (no signature is required for employee spouse)

Supervisor's Printed Name: Title:

Supervisor's Signature: Current Date:

University of Notre Dame Graduate Tuition Benefits
Application to Exclude Graduate Tuition Benefits from Income

I. Instructions

- Please complete a separate form for each course you wish to have considered for exclusion from
 - For examples and definition of the terms used in part III, refer to IRS Publication No. 508, Educational Expenses. This publication is available online at <http://www.irs.gov/pub/irs-pdf/p508.pdf> or may be requested from the Payroll Department at 631-7575.
 - This is an important tax document, please carefully consider each item listed below.
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II. Staff/Faculty Information

Name	<input type="text"/>	NDID 9	<input type="text"/>
Title	<input type="text"/>	Department	<input type="text"/>
Campus Address	<input type="text"/>	Campus Telephone	<input type="text"/>
Course Name	<input type="text"/>	Course Number	<input type="text"/>
		Credit Hrs	<input type="text"/>

III. Determination of Taxability

A. Your educational benefits may not be excludable from income. Consider the following:

- 1) Is the education needed to meet the minimum educational requirements of your present position? Yes No
 - 2) Is the education part of a program of study that can qualify you for a new position? Yes No
 - 3) If your response to either A. 1) or A.2) above was "yes", the course is taxable benefit - go directly to part IV. If your response to both questions was "no", complete part III.B.
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B. In addition to the requirements listed above, educational benefits may be excluded from income only if the education provided meets at least one of the following tests:

- 1) Will the education maintain or improve skills need in your present work? Yes No
 - 2) Is the education required by your employer or the law to keep your present salary, status, or job (and does it serve a business purpose of your employer)? Yes No
 - 3) If your response to both B.1) and B.2) was "no", the course is a taxable benefit - go directly to part IV.
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C. If your response to either B.1) or B.2) was "yes", this application will be reviewed by the Payroll Department for possible exclusion of your benefits from taxable income. To facilitate this process, please describe your specific situation for the item(s) above marked yes (e.g. how does the education help you maintain skills needed in your present work?):

IV. Staff/Faculty Signature/Supervisor's Approval

To the best of my knowledge, all information presented above is true and correct. I understand that IRS regulations, as explained under the IRS Publication No. 508, determine whether this benefit is included or excluded from income.

Staff/Faculty Signature	<input type="text"/>	Date	<input type="text"/>
Supervisor's Signature	<input type="text"/>	Date	<input type="text"/>

Please call the Payroll Department at 631-7575 if you have any questions regarding this form.