

University of Notre Dame
Office of Human Resources

APPLICATION FOR EMPLOYEE and EMPLOYEE SPOUSE EDUCATIONAL BENEFIT

DEGREE SEEKING ONLY

THIS FORM MUST BE FILLED OUT EACH SEMESTER THAT A COURSE IS TAKEN

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 Tax Department at ndtax@nd.edu for more specific information.

APPLICANT: Employee Employee Spouse
Taking a graduate class, please complete tax waiver on the next page Please complete the Spouse Benefit Section

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

Applicant's Student Status: Graduate Student Undergraduate
100% Tuition Remission 90% Tuition Remission

Degree Program:
(e.g.: BA, MA, MBA, BS, PhD, JD)

Term Course Taken: Summer Fall Spring Year 20

Course Number: Number of hours (3 Maximum)
(e.g.: THEO 100)

Schedule Changes: Schedule changes, including drops, must be made within the time period mandated in the Academic Calendar. The Graduate School is not responsible for any charges resulting from errors, omissions, or registration changes. If you decide to withdraw from a course, and this is the only course being taken, you must formally withdraw from the University or your tuition charge will not be prorated and you will remain responsible for applicable charges or taxes due on the FULL tuition benefit.

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. 970, Educational Expenses. This publication is available online at <http://www.irs.gov/pub/irs-pdf/p970.pdf> or may be requested from the Tax Department at ndtax@nd.edu.
 - This is an important tax document, please carefully consider each item listed below.
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II. Staff/Faculty Information

Name		NDID 9	
Title		Department	
Campus Address		Campus Telephone	
Course Name		Course Number	
		Credit Hrs	

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 profession? Yes No

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.

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

If your response to both B.1) and B.2) was "no", the course is a taxable benefit - go directly to part IV.

C. If your response to either B.1) or B.2) was "yes", this application will be reviewed by the Tax 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?):

D. If in a Degree Seeking Program with the Mendoza College of Business do you currently have management and/or supervisory duties? (If 'Yes' please describe your management or supervisory duties) Yes No

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. 970, determine whether this benefit is included or excluded from income.

Staff/Faculty Signature		Date	
Supervisor's Signature		Date	