

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 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 income.
 - Unless it's employment related, graduate courses are generally taxable after applying annual exclusion of \$5,250.
 - For more information please see the Tax Department website at <https://controller.nd.edu/tax/education-tax-credits/>.
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II. Staff/Faculty Information

Name <input style="width: 95%;" type="text"/>	NDID 9 <input style="width: 95%;" type="text"/>	
Title <input style="width: 95%;" type="text"/>	Department <input style="width: 95%;" type="text"/>	
Campus Address <input style="width: 95%;" type="text"/>	Campus Telephone <input style="width: 95%;" type="text"/>	
Course Name <input style="width: 95%;" type="text"/>	Course Number <input style="width: 95%;" type="text"/>	Credit Hrs <input style="width: 95%;" type="text"/>

III. Determination of Taxability - This is an important tax document, please carefully consider each item listed below.

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

- 1) Is the education needed to meet the minimum educational requirements of your present position? Yes No
(e.g., the minimum education requirements of your position changed after you were hired and this education is now needed to meet the new requirement)
- 2) Is the education part of a program of study that can qualify you for a new profession? Yes No
(e.g., MBA, MNA, JD, PhD, etc.)

If your response to either A.1) or A.2) above was "yes", the course is a taxable benefit - go directly to Part IV.

B. If both A.1) and A.2) were "no", the education provided must also meet one of the following:

- 1) Will the education maintain or improve skills needed in your present work (e.g., the course is to keep current or expand knowledge in work-related areas, such as new technology)? 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 (e.g., the course is continuing education to maintain a certification such as teaching credentials, CPA, JD, etc.)? 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. You will be notified of the taxable amount after the drop/add date in the semester in which the annual amount exceeds the \$5,250 exclusion.

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 completely 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 <input style="width: 95%;" type="text"/>	Date <input style="width: 95%;" type="text"/>
Supervisor's Signature <input style="width: 95%;" type="text"/>	Date <input style="width: 95%;" type="text"/>

Please contact the Tax Department at ndtax@nd.edu if you have any questions regarding this form.