

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 Tax Department at [ndtax@nd.edu](mailto:ndtax@nd.edu) 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. 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.

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?):

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	

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