

**Dartmouth College
Graduate Tuition Benefits Form**

Eligible Dartmouth College employees, their spouses and same sex domestic partners are entitled to receive certain tuition benefits under the TAP and Grant-in-aid programs. Benefits for graduate level education, above a benefit of \$5,250/calender year, will be taxed as additional compensation to the employees in accordance with the Internal Revenue Code. These regulations are operative regardless of whether the individuals taking courses are employees, spouses or same sex domestic partners. As a result, the College **must** withhold from employee paychecks the applicable FICA, Federal and state income taxes on these benefits.

Section I. Employee Info

**Section II. D.C. Spouse/Same Sex
Domestic partner (if applicable)**

Name	Name
Daytime phone	Daytime phone
Hinman Box	Dartmouth ID
Social Security Number	
Payroll Monthly Biweekly	

Section III. Course Information

Title	Term	Tuition Benefits Received \$
Course Number	Start date	End date
		Taxable Amount of Benefits \$ <i>HR will determine</i>

Any employee receiving a tuition benefit for a graduate course **must** complete a Graduate Tuition Benefits form. The form can be obtained from the HR office or at: <http://www.dartmouth.edu/~hrs/forms> If the benefited amount is, or will be above the \$5,250 /calendar year amount then the applicant **must** submit the following information with this form.

- 1) A copy of the employee's job description
- 2) A copy of the course description

All benefits for spouses/same sex domestic partners, regardless of the amount, are taxable.

It is the College's responsibility to comply with the IRS withholding regulations. Therefore, HR will make all interpretations regarding taxability.

Appropriate taxes, based on the employees current tax bracket, will be withheld starting on the first pay period after receiving the benefit. For those employees receiving monthly compensation, the taxes will be taken out over 3 pay periods. For those employees receiving bi-weekly compensation, the taxes will be taken out over 4 pay periods.

Return to HR (HB 6042).