

# FREQUENTLY-ASKED QUESTIONS

## DARTMOUTH COLLEGE TUITION BENEFITS

### What is the Dartmouth College Tuition Assistance benefit?

The tuition assistance benefit for Dartmouth College employees is available in two forms.

1. The Tuition Assistance Program (TAP) for courses taken at an accredited institution (other than Dartmouth College) with qualifying grade or grade-equivalent of C- or higher for undergraduate or associate courses and B- or higher for graduate courses (post-graduate, Ph.D.s, certifications, and seminars are not covered). The maximum yearly benefit is \$2000.
2. The Grant-in-Aid (GIA) is for undergraduate or graduate courses taken at Dartmouth. This benefit includes enrollment in courses offered by Arts and Sciences and the Professional Schools (Dartmouth Medical School, Tuck School of Business and Thayer School of Engineering). Enrollment in the Professional Schools is subject to the requirements of each school.
  - Undergraduate courses will be reimbursed 100% for one course per term (cost \$5,126 for FY-10) for full-time employees; pro-rated for less than full-time; 50% for spouses/domestic partners.
  - Graduate courses will be reimbursed 100% for one course per term in a calendar year (cost \$5,126 for FY-10) for full-time employees; pro-rated for less than full-time; 50% for spouses/domestic partners. The maximum tax-free benefit allowed by the IRS is \$5,250. Once you have exceeded the \$5,250 limit you will be taxed on this benefit as if it were earned income (“imputed income”).

### Who is eligible?

Employees are eligible for TAP and the GIA tuition assistance benefits once they have completed one full year of service as a regular, benefits-employee with the exception of faculty/research associate job classes. Faculty/research associates are only eligible for grant-in-aid benefit.

Spouse/partners of eligible employees could receive a 50% credit for GIA.

### How does the tuition reimbursement program work?

- Register for a course that supports current job, or a prospective job.
- Secure finances for the course (e.g., financial aid or payment by check/credit card).
- Submit a tuition assistance request through supervisor to HR prior to the start of the course. Be sure to maintain a copy.

- Confirmation email will be sent to applicant once the request has been approved by HR.
- Submit proof of grade (online grade report or transcript acceptable) and proof of payment once course is complete and grade has been determined to HR TAP Manager.
- Reimbursement checks will be mailed to employee's Hinman address within two weeks of receipt of all required documentation/paperwork.

**What kinds of courses are covered under the tuition reimbursement programs?**

Covered course (traditional or on-line) are those that are relevant to current or future job taken at an accredited institution at the undergraduate and graduate (masters only) levels that culminate in a letter grade or letter grade equivalent.

**What types of courses are not covered under the tuition reimbursement program?**

- Workshops and seminars
- Certification programs and related testing
- Post-Graduate and Doctoral level courses

**How to go about signing up for a course under grant-in aid.**

- If you hold a bachelor's or 4-year degree and wish to take an undergraduate level course in Arts & Sciences, contact Ruth Dube in the Graduate Studies office, 6-2106.
- If you do not hold a bachelor's or 4-year degree, contact Tessa Hill, administrator for the Special Community Student program, at 6-9122.
- If you wish to discuss enrollment in the MALS program, contact Carole Webber at 6-3592.
- If you wish to discuss enrollment in the TDI – MS program, contact Elizabeth Koelsch at 653-3255.

Submit a Graduate Tuition Benefit form as applicable to one of the offices above; who will in turn forward the form to HR.

Contact the TAP Manager to provide eligibility verification to the respective office.

**What about auditing a course at Dartmouth?**

Since auditing does not result in award of a letter grade, it does not fall within the purview of the TAP. Auditing a course is an arrangement made between the individual employee and respective course instructor.

**Are there any tax implications for undergraduate benefits?**

No

## **What are the tax implication for graduate tuition benefits?**

The benefit accumulates throughout the calendar year and is based upon the number of courses taken. Each course cost (the benefit) is worth \$5,126. The student account will be credited each term, based upon the benefit.

There is an initial exemption from taxation (in accordance with IRS regulations) of \$5,250 per calendar/tax year. Once the benefit exceeds that amount, we as the institution must withhold taxes through payroll.

- For an hourly employee, taxes will be withheld over four pay periods.
- For a salaried employee, taxes will be withheld over three pay periods.

Tax impact for benefit amount exceeding \$5,250:

To facilitate a calculation of the estimated tax impact please use the following website "paycheckcity.com" Please note the use of this website does not include imputed income so it will need to include the taxable amount as earnings to increase the gross wages, the software can then calculate the taxes, the net total will then need to be reduced by the taxable amount.

For further information on tax implications, please contact Lynn Thorp – 646-2697, or email at: [Lynn.Thorp@dartmouth.edu](mailto:Lynn.Thorp@dartmouth.edu)

### **Contact and program information:**

To discuss resources or confirm eligibility of a course under the program:

Contact Jennifer Cocklin - 646-3411, or email at:  
[Jennifer.Cocklin@dartmouth.edu](mailto:Jennifer.Cocklin@dartmouth.edu)

<http://www.dartmouth.edu/~hrs/profldev>

<http://www.dartmouth.edu/~hrs/forms>

Special Community Student Program Administrator – Tessa Hill – 646-9122

Graduate Studies Office Program Administrator – Ruth Dube - 646-2106

MALS Program Administrator – Carole Webber – 646-3592

TDI – MS Program Administrator – Liz Koelsch – 653-3255

Thayer School Admissions – Daryl LaWare – 646-3801