

Graduate Tuition Benefits Form

Eligible Dartmouth College employees and their spouses are entitled to receive certain tuition benefits under the Grant-in-aid program. Benefits for graduate level education above \$5,250 per calendar year are taxed as additional compensation in accordance with the Internal Revenue Code. This applies whether the person taking the course is an employee or a spouse.

Any employee receiving a tuition benefit for a graduate course must complete this form. Send it to the Benefits Office at Human.Resources.Benefits@dartmouth.edu or HB 6042, with your Employee Status Verification Form.

1. Employee information

Name Dartmouth ID#
Daytime phone Hinman Box
How you are paid ☒ Monthly ☐ Biweekly

2. Spouse (if applicable)

Name Daytime phone

3. Course information

Course title Course number
Term Start date End date

For HR use only

Tuition benefits received \$ Taxable amount of benefits \$

What to send and how taxes work

- If the benefit is, or will be, above \$5,250 per calendar year, also send a copy of your job description and a copy of the course description with this form.
- All benefits for spouses are taxable, regardless of the amount.
- The College must comply with IRS withholding regulations, so the Human Resources Office makes all interpretations regarding taxability. The College must withhold the applicable FICA, federal, and state income taxes from employee paychecks.
- Taxes, based on your current tax bracket, are withheld starting with the first pay period after you receive the benefit. For monthly employees, taxes are taken out over 3 consecutive pay periods. For biweekly employees, taxes are taken out over 6 consecutive pay periods.