

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 Grant-in-aid program. Benefits for graduate level education, above a benefit of \$5,250/calendar 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/Domestic partner (if applicable)

Name	Name
Daytime phone	Daytime phone
Hinman Box	Payroll (Indicate How You are Paid) <div style="display: flex; justify-content: space-around;"> Monthly Biweekly </div>
Dartmouth ID #	

Section III. Course Information

Title		Term	Tuition Benefits Received (HR will complete) \$
Course Number	Start Date	End date	Taxable Amount of Benefits (HR will complete) \$

Any employee receiving a tuition benefit for a graduate course **must** complete a Graduate Tuition Benefits form. 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/domestic partners, regardless of the amount, are taxable.

It is the College's responsibility to comply with the IRS withholding regulations. Therefore, the Human Resources Office will make all interpretations regarding taxability. Appropriate taxes, based on the employee's 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 consecutive pay periods. For those employees receiving bi-weekly compensation, the taxes will be taken out over 6 consecutive pay periods.