

FREQUENTLY-ASKED QUESTIONS

DARTMOUTH COLLEGE TUITION BENEFITS

What are the Dartmouth College Tuition Assistance benefits?

The tuition assistance benefits for Dartmouth College employees are available in two forms:

1. The Tuition Assistance Program (TAP) is for benefits-eligible employees who are actively at work for one year of continuous regular employment may take courses that have been pre-approved by the administrator of the program. Employees are reimbursed for 100% of the cost of registration and tuition fees, up to a maximum benefit of \$2,000 per fiscal year (July 1 - June 30) for successfully completed courses in which they receive a grade of C- or higher for associate or undergraduate courses and B- or higher for graduate courses. Coursework toward a Ph.D., certifications, and seminars are not covered. Courses must be taken from an accredited college or university. The maximum reimbursement is pro-rated for part-time employees. If the employee leaves the College for any reason prior to course completion, tuition assistance is forfeited.
2. The Tuition Grant-in-Aid Program (GIA) is for benefits-eligible employees who are actively at work for one year of continuous regular employment may be eligible to receive tuition grant-in-aid for courses at Dartmouth. This benefit includes enrollment in courses offered by Arts and Sciences and the Professional Schools (Geisel School of Medicine, Thayer School of Engineering, and Tuck School of Business). Enrollment in courses offered by the Thayer School of Engineering and Tuck School of Business is limited to two courses in a five-year period and Grant-in-Aid is not offered to matriculating students.
 - Undergraduate courses will receive tuition grant-in-aid for one course per term for full-time employees; pro-rated for less than full-time; 50% for spouses.
 - Graduate courses will receive tuition grant-in-aid for one course per term in a calendar year for full-time employees; pro-rated for less than full-time; 50% for spouses. 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").
 - All graduate benefits for spouses, regardless of the amount, are taxable.

Who is eligible?

Employees are eligible for TAP and GIA tuition benefits once they have completed one full year of service as a regular, benefited employee.

Spouses with a signed affidavit of eligible employees would receive 50% credit for courses at Dartmouth College.

How does the tuition assistance program (TAP) work?

- Register for a course that supports current job, or a prospective job.
- Secure finances for the course (e.g., loan agreement, deferred payment agreement 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 to Tuition Program Manager in the Office of Human Resources.
- Reimbursement checks will be mailed to employee's Hinman address within three weeks of receipt of required documentation.

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

Covered courses (traditional or on-line) are those that are relevant to current or future job, taken at an accredited institution at the undergraduate or 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
- Ph.D.

NOTE: Attendance at workshops, seminars, certification program is approved by the department head as essential to the needs of the department and the cost is considered a departmental expense.

How does the grant-in-aid program (GIA) work?

- If you do not hold a bachelor's or 4-year degree and would like to take an undergraduate course, contact the Special Community Student Program office at 646-2980.
- If you do hold a bachelor's or 4-year degree and would like to take an undergraduate or graduate level course in Arts & Sciences, contact the Graduate Studies office at 646-2106.

- If you would like to enroll in the MALS program, contact the MALS office at 646-3592.
- If you would like to enroll in The Dartmouth Institute – MS program, contact the TDI Administration office at 653-3255.
- If you would like to take a course at the Tuck School of Business, contact the MBA Program office at 646-9305.
- If you would like to take a course at the Thayer School of Engineering, contact Thayer at 646-3801.

Undergraduate Courses:

- Submit to the Tuition Program Manager in HR an Employee Status Verification Form, a course description and your job description.
- Once all required information is received, the Tuition Program Manager will review employment status, approve, and send form(s) to program contact.

Graduate Courses:

- Submit to the Tuition Program Manager in HR an Employee Status Verification Form, Graduate Tuition Benefits Form, a course description and your job description.
- Once all required information is received, the Tuition Program Manager will review employment status, approve, and send form(s) to program contact.

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 Tuition Program Manager. Auditing a course is an arrangement made between the individual employee and respective course instructor.

What are the tax implications for undergraduate tuition benefits?

There are no tax implications for taking an undergraduate course at Dartmouth College.

What are the tax implications for graduate tuition benefits?

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 six 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 Payroll – 646-2697, or email at: Dartmouth.Payroll@Dartmouth.EDU

Contact and program information:

To discuss guidelines or confirm eligibility of a course under these programs:

Contact Human Resources at 646-3411, or email
Human.Resources@dartmouth.edu

To locate forms: <http://www.dartmouth.edu/~hrs/profdev/tap.html>