

**Dartmouth College  
Graduate Tuition Benefits Form**

Eligible Dartmouth College employees and their spouses are entitled to receive certain tuition benefits under the Tuition Grant program. Benefits for graduate level education above a benefit of \$5,250 per 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 or spouses. As a result, the College **must** withhold from employee paychecks the applicable FICA, Federal and state income taxes on these benefits.

**Section I. Eligible Employee Info**

**Section II. D.C. Spouse**

<b>Name</b>	<b>Name</b>
<b>Daytime phone</b>	<b>Daytime phone</b>
<b>Hinman Box</b>	<b>Dartmouth ID</b>
<b>Social Security Number</b>	
<b>Payroll</b> <b>Monthly</b> <b>Biweekly</b>	

**Section III. Course Information**

<b>Title</b>	<b>Term</b>	<b>Tuition Benefits Received</b> \$
<b>Course Number</b>	<b>Start date</b>	<b>End date</b>
		<b>Taxable Amount of Benefits</b> \$

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 per calendar year, 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 are taxable, regardless of the amount.

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 three pay periods. For those employees receiving bi-weekly compensation, the taxes will be taken out over six pay periods.