

**THE UNIVERSITY OF VERMONT**

Complete and return this form INTACT to the Benefits Office,  
228 Waterman Building.

**TUITION REMISSION REQUEST**

**IMPORTANT INSTRUCTIONS ON BACK  
MUST BE READ CAREFULLY**

Please Print

**SECTION D**  
NAME & ADDRESS OF DEPARTMENT: \_\_\_\_\_  
EMPLOYEE NAME: \_\_\_\_\_  
LAST-FIRST-M.I.: \_\_\_\_\_  
WORK PHONE: \_\_\_\_\_  
EMPLOYEE SOC. SEC. NO.: \_\_\_\_\_  
FULL TIME EQUIVALENCY: \_\_\_\_\_%  
JOB TITLE: \_\_\_\_\_  
SUPERVISOR'S NAME: \_\_\_\_\_  
FACULTY STAFF:  FACULTY  STAFF

**SECTION A Complete for DEPENDENT CHILD**

NAME OF DEPENDENT		STUDENT'S ID #	DEPENDENT'S SOCIAL SECURITY NO.	ACCOUNT NO. 3-63161-3250
COLLEGE		ARE YOU PRESENTLY ENROLLED IN A DEGREE PROGRAM? <input type="checkbox"/> YES <input type="checkbox"/> NO		DATE OF BIRTH
ACADEMIC YEAR 20	# OF CREDITS	SUMMER**	# OF CREDITS	EXPECTED DATE OF GRADUATION

\*\*NOTE: IF ATTENDING ANOTHER COLLEGE/UNIVERSITY, MEMO IS REQUIRED APPROVING COURSES FOR TRANSFER CREDIT.

I hereby apply for tuition remission as requested above. I have read and understand the conditions under which tuition remission benefits are granted, as found in the Officers' and/or Staff Handbooks, and I meet all conditions for approval of benefits.

I certify that the above named child is my eligible dependent, and unmarried  or married  and is

A. LISTED ON MY TAX RETURN FOR THE YEAR ENROLLED OR  B. I HAVE LEGAL RESPONSIBILITY FOR HER/HIS EDUCATION COSTS OR  C. OTHER \_\_\_\_\_

EMPLOYEE SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

• To be completed for fall/spring semester for tuition at UVM or VT State Colleges •  
\*\*Separate form to be completed for summer semester's tuition at UVM or VT State Colleges •

**SECTION B Complete for SPOUSE AUDIT**

SPOUSE NAME	SPOUSE'S SOCIAL SECURITY NO.	ACCOUNT NO. 3-63160-3250
ACADEMIC YEAR 20	<input type="checkbox"/> FALL <input type="checkbox"/> SPRING <input type="checkbox"/> SUMMER	OUT OF STATE TUITION WAIVER <input type="checkbox"/> YES <input type="checkbox"/> NO
I hereby apply for Spouse Tuition Remission as outlined above.		NO. AUDIT HOURS

EMPLOYEE SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**SECTION C Complete when request is for SELF**

ACADEMIC YEAR 20	<input type="checkbox"/> FALL <input type="checkbox"/> SPRING <input type="checkbox"/> SUMMER	<input type="checkbox"/> DAY DIVISION # OF CREDITS _____	<input type="checkbox"/> EVENING DIVISION # OF CREDITS _____	TOTAL NO. OF CREDIT OR AUDIT HOURS <input type="checkbox"/> CREDIT <input type="checkbox"/> AUDIT	ACCOUNT NO. 3-63160-3250
---------------------	---	---	---	--	-----------------------------

I. Are these courses part of a graduate degree program?  YES  NO  
If YES, complete parts A & B. If NO skip to part II.

A. 1. Are you a graduate degree student? If YES, continue through parts A & B. If NO, skip to part II.  YES  NO

Type of Degree:	Major:	Expected Year of Graduation
Course Name(s) To Which This Request Applies:		

2. Does your University job directly involve teaching or research?  YES  NO

3. Will the course(s) in which you enrolled maintain or improve your existing skills required in the performance of your current job duties, or the duties of other jobs in your immediate career path? (Refer to the Important Section on the reverse side of this form for guidelines and examples)  YES  NO

4. Has your supervisor required you to take these courses?  YES  NO

**IF YES TO #3 AND/OR #4:** I am the above named employee's immediate supervisor. I have read and understand the Important Information Section on the reverse side of the form with respect to work related graduate level courses. I hereby certify with respect to questions 3 and 4 that the above information is correct to the best of my knowledge.

**SUPERVISOR'S SIGNATURE** \_\_\_\_\_

B.  1. Since I have answered "NO" to questions #2, 3 and 4 above, I believe the Tuition Remission benefit is taxable income and as such is subject to all payroll taxes, OR

2. Since I have answered "YES" to one or more of questions #2, 3 or 4 above, I believe the Tuition Remission benefit is not taxable.

II. I understand the conditions for receiving Tuition Remission as outlined in the office or staff handbook and further understand the Important Information Section found on the back of this form. Further, I certify the information supplied is correct to the best of my knowledge and hereby apply for Tuition Remission benefits.

EMPLOYEE SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**FOR PERSONNEL USE ONLY — DO NOT WRITE BELOW**

FALL	SPRING	SUMMER	TUITION BENEFIT	PERSONNEL APPROVAL	DATE
			TAXABLE <input type="checkbox"/> YES <input type="checkbox"/> NO	REASON - TAX EXEMPTION NO.	1 2 3 4

Fellows, Trainees, and Graduate Assistants (class G, H, and J) are not eligible for Tuition Remission benefits.

All requests must be in accordance with Tuition Remission plan provisions as outlined in the Officers' handbook benefit section and the Staff handbook.

### INSTRUCTIONS FOR COMPLETION OF TUITION REMISSION REQUESTS

1. **TYPE OR PRINT WITH BALL POINT PEN.** Please bear down hard so all copies are legible.
2. Complete one form for each person seeking tuition remission.  
Requests for Tuition Remission for more than one individual cannot be made on one form.
3. **FOR DEPENDENT CHILDREN:**
  - a. Complete section A, sign, and date in the space provided. If your dependent child is not listed as a dependent on your tax return, you should attach proof of your responsibility for payment of tuition, unless previously provided. Please contact the Benefits Office if your dependent child is married.
  - b. Requests should be submitted prior to June 1, for the upcoming year in order for tuition credit to appear on the students bill.
  - c. Summer Session Credit: For students who are not enrolled full-time at the University of Vermont during the regular academic year, a letter must be submitted with this form from the student's host institution naming the courses to be taken and stipulating that the credits are transferable to the student's degree program.
4. **FOR SPOUSE:**
  - a. Complete section B, sign, and date in the space provided.
  - b. If the request is for out-of-state tuition remission, check the box marked "yes" and write the number of credit hours in the space marked "Number of Audit Hours."
5. **FOR YOURSELF:**
  - a. If a course is not available during the evening session, then your supervisor may excuse you during the work day to attend class. However all time spent away from work must be made up during the work week. A copy of this form will be sent to your supervisor.
  - b. Complete section C.
  - c. If the course(s) is (are) either for audit or undergraduate credits, please so indicate in the appropriate places and skip questions 1-4. Sign and date the form in the space provided.
  - d. If any of the credits are graduate level, then answer questions 1-4. Due to changes in the IRS codes in some instances the amount of tuition remission received by the employee will be treated as taxable income. In those instances the University will have to withhold taxes.
6. If you or your spouse add or drop a course, you must notify the Benefits Office before the end of the first add/drop period for the semester to ensure that your annual limit is properly updated.

### IMPORTANT INFORMATION SECTION

The Tuition Remission benefit will be taxable unless at least one of the following conditions exists:

1. The graduate courses or academic program are taken to maintain or improve existing skills required in the performance of his/her job, or other jobs in his/her immediate career path. The courses or academic program must have a direct and proximate relationship to the skills required in the job, or other jobs in his/her immediate career path. Note that immediate career path is defined as the natural progression in responsibility and positions within the employee's normal occupational "field";  
E.G., A University history faculty member takes a graduate class in American history as part of his Ph.D. program. As long as the class improves his existing skills, the tuition is not subject to taxation;  
A University employee engaged in biological research is pursuing a M.A. degree in biology. As long as the courses maintain or improve her existing skills, the tuition is not subject to taxation;  
A University employee working as an Accountant is pursuing a M.A. degree in Education. Graduate level courses in this program would be subject to taxation, as the courses would not improve or maintain existing skills required in the performance of her current job duties, or those in her immediate career path.
2. The employee is required by the employer to take the course for the retention of the employee's employment relationship, status, or rate of compensation.
3. The graduate level course is not taken as part of a graduate degree program., i.e., the student is not matriculating in a graduate program.

Unfortunately, the IRS has not as yet developed specific guidelines. Therefore, there are no established precedents to determine whether the presentation of the above reasons for exemption is totally accurate.

**As is the situation with all Federal and State taxes, should this benefit or part of this benefit be deemed taxable, the ultimate responsibility for payment of taxes and the burden of proof for claiming exemption from the taxes rests upon the individual.**