



Tuition Remission Tax Summary

While tuition remission for undergraduate coursework for the employee, spouse and eligible child is not taxable, there are certain circumstances when tuition remission is taxable, per IRS regulations. See the table below for further clarification.

	Employee	Spouse	Eligible Child
Undergraduate Coursework	Tax free	Tax free	Tax free
Graduate Coursework	Tuition remission in excess of \$5250 in a calendar year is taxable	Fully taxable	Fully taxable

We are unable to provide you with an estimate of your taxation as it varies by individual, and tax withholding election. The taxation applies to both Federal and State taxes. Questions about the tax liability relating to tuition remission should be directed to your personal tax advisor or consultant.

Taxable Tuition Remission

To request that advanced tax deductions be withheld for the current calendar Year, you may complete the Tuition Remission Voluntary Tax Election Form and submit it to the Office of Human Resources. Please read the form carefully as the information you submit will affect your paycheck amounts for the calendar year.