



## Tuition Reimbursement Voucher

### THIS FORM MUST ACCOMPANY EACH REQUEST FOR TUITION REIMBURSEMENT

#### Employee Information

Employee Name (Last, First, Middle) \_\_\_\_\_

Employee ID Number \_\_\_\_\_ **OR** last 4 digits Employee Social Security Number \_\_\_\_\_

Semester:  Summer       Fall 1       Fall 2       Spring 1       Spring 2

Program:  Associate  Undergraduate  Doctoral      Hours Enrolled \_\_\_\_\_

**Amount Requested for Reimbursement (not to Exceed \$1,000 in any Academic Year/Summer-Spring) \$** \_\_\_\_\_

**Note:** In order to qualify for tuition reimbursement, the classes offered must be given at a nationally accredited college or university and you must successfully complete the course with a grade of C or above. The maximum reimbursement of associate, undergraduate or doctoral program is \$1,000 per fiscal or above. You are only eligible for reimbursement of a course if the course and/or degree is not currently offered by Webster University either at a campus in your area or online. To obtain reimbursement, forward this completed form with a copy of proof of tuition payment and grade report for approvals and review as detailed below. Reimbursement will be made through payroll. Please note that reimbursement for doctoral courses may be subject to income tax withholding.

#### Review and Sign

I have read and understand the provision of the Tuition Reimbursement Policy detailed above and on the Webster University Human Resource Department web-site and certify that I am eligible for the applied benefit. I hereby make the following assertions:

- For employee tuition reimbursement, the classes for which I am enrolled are not scheduled during my standard workday and the course and/or degree is not offered by Webster University either at a campus in my area or online.
- I understand that if the tuition reimbursement amount is considered taxable income to me under the IRS code, the associated tax withholdings will reduce my take-home pay (REFER TO TAX INFORMATION ON PAGE 2).
- I have attached a valid copy of proof of my tuition payment to a nationally accredited college and my grade report for the classes taken.
- I certify that the information on this application is complete and accurate.

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

Supervisor Signature \_\_\_\_\_ Date \_\_\_\_\_

AVP for Extended Campuses Signature \_\_\_\_\_ Date \_\_\_\_\_

#### *Taxable/Nontaxable Determination (Accounting):*

Accounting Signature \_\_\_\_\_ Date \_\_\_\_\_

#### *Payroll Office Processing:*

Payroll Signature \_\_\_\_\_ Date \_\_\_\_\_

## **Taxability of Tuition Remission/Reimbursement Benefits**

In general, IRS regulations consider anything of value provided to an employee by an employer to be a form of compensation. All compensation must be reported as taxable wages and is subject to income tax withholding, unless specifically excluded by the Internal Revenue Code. Below are some general guidelines to determine taxability, **HOWEVER PLEASE CONSULT THE IRS OR A TAX ADVISOR IF YOU NEED MORE DETAILED INFORMATION FOR YOUR SITUATION.**

### **If the Webster University employee is the student:**

- Undergraduate – Tuition is a tax-free fringe benefit.
- Doctoral – The first \$5,250 of course tuition provided in the calendar year is a tax-free fringe benefit. **Any tuition benefit that exceeds \$5,250 is a taxable benefit.** (Note: Courses involving sports, games or hobbies do not qualify. Tuition reduction to these courses is a taxable fringe benefit.)