

Application for Tuition Remission

Notre Dame of Maryland University • Office of Human Resources
4701 North Charles Street • Baltimore, MD 21210 • (410) 532-5898 • Fax (410) 532-5785

Rules for Employees:

1. Employees must have worked at the University for at least one year and work at least 20 hours per week in order to be eligible for tuition remission. Please see the Tuition Remission policy in the Human Resources Handbook for details on the level of benefit you qualify to receive.
2. Eligible employees may take six (6) credits in the fall and spring semesters and one (3) credits in the winterim and summer semesters. Spouses are limited to three (3) credits per semester.
3. Employees are expected to recognize the importance of their job responsibilities and schedule their coursework outside of their regularly scheduled work day.
4. When submitting the Application for Tuition Remission , you **must** attach a copy of your registration form and receipt of your paid registration fee. Applications missing this information **will not be accepted**.
5. In the event the student is receiving financial aid in addition to tuition remission, the University reserves the right to determine the amount of the tuition remission benefit.
6. Under **Section 117(d)** of the Internal Revenue Code (IRC), undergraduate tuition is not subject to a maximum limitation and this benefit does not have to be included in the employee's taxable income.
7. Tuition for graduate level courses is considered taxable income by the Internal Revenue Service (IRS). The University will exclude graduate tuition from taxable income up to the amount allowed by the IRS, which is currently \$5,250. Any tuition over the limit will be added to your taxable income. **Section 132(a)(3)** of the Internal Revenue Code states that the tuition remission is not includable in taxable income if it is a working condition fringe benefit. If you feel that your classes qualify for this you may fill out the **Tax Status Form** to apply for the additional tuition to be excluded from your taxable income.
8. **If you add, drop or withdraw from a class, you must notify the Office of Human Resources immediately.**

PART I – EMPLOYEE INFORMATION		
Name: _____	Social Security #: _____	Hire Date: _____
Department: _____	Supervisor: _____	
PART II – EMPLOYEE REMISSION – PLEASE USE A SEPARATE FORM FOR EACH SEMESTER		
Are you receiving any other type of financial aid? ___ Yes ___ No Program: ___ Day ___ CAUS ___ Grad ___ Ph.D.		
Semester (Indicate Year): Fall ___ Winter ___ Spring ___ Summer ___ Total # Credits: _____		
PART III – SPOUSE/DEPENDENT REMISSION INFORMATION – PLEASE USE A SEPARATE FORM FOR EACH SEMESTER		
Name: _____ Social Security #: _____		
Relationship to employee? ___ Spouse ___ Dependent Child		
Are you receiving any other type of financial aid? ___ Yes ___ No Program: ___ Day ___ CAUS ___ Grad ___ Ph.D.		
Semester (Indicate Year): Fall ___ Winter ___ Spring ___ Summer ___ Total # Credits: _____		
Part IV – Signatures & Approval		
By signing this form, I acknowledge that I have read and understand the Tuition Remission policy.		
	_____ Employee Signature	_____ Date
Tuition Remission approved at _____ %	_____ Department Head Signature	_____ Date
Amount credited to student account \$ _____		
Code# _____	_____ Office of Human Resources	_____ Date