

Webster **University**

Tuition Remission Application

Return form to: Webster University
Business Office, WH 100
470 E. Lockwood Ave.
St. Louis, MO 63119

THIS FORM MUST ACCOMPANY EACH REGISTRATION AND MUST BE SUBMITTED PRIOR TO THE START OF CLASS

Student Information

Student Name (Last, First, Middle) _____

Student Social Security Number _____ Student ID Number _____

Semester: Summer Fall 1 Fall 2 Spring 1 Spring 2

Program: Undergraduate Graduate Hours Enrolled _____

Relationship to Employee:

- | | | |
|--|--|--|
| <input type="checkbox"/> Self | <input type="checkbox"/> Non-Dependent Child | <input type="checkbox"/> Child of Domestic Partner |
| <input type="checkbox"/> Legal Spouse | <input type="checkbox"/> Step-Child | <input type="checkbox"/> Sponsored Student |
| <input type="checkbox"/> Dependent Child | <input type="checkbox"/> Domestic Partner | |

Note: The IRS defines dependent child as any child of the employee that receives over half of his/her support from the full-time employee. A child of a divorced full-time employee is considered to be a dependent child of both of the parents if the parents jointly provide more than half of the child's support. (In other words, will either you or your child's other parent claim the child as a dependent when filling out this year's annual tax return?)

Employee Name

Employee Name _____

Employee SSN _____ Employee Number _____ Years of Service _____

Department/Campus _____ Office Phone (_____) _____

Employee Status

- Active Full-Time Employee Active Adjunct Employee
 Disabled Employee* Retired Employee* Estate of Deceased Employee*

* If you are not an active employee, please provide:

Address _____

Telephone: (_____) _____

Review and Sign

I have read and understand the provisions of the Tuition Remission Program as described in the Staff Policies & Procedures Handbook and certify that I am eligible for the applied benefit. I hereby make the following assertions:

- For employee tuition reduction, the classes for which I am enrolled are not scheduled during my standard workday.
- I agree to pay any fees related to the above student registration. The university reserves the right to cancel and/or deny registration once the account is past due.
- I understand that if the courses are considered taxable under the IRS code, the associated tax withholdings will reduce my take-home pay. (Please refer to the tax information on the reverse of this form).
- I certify that the information on this application is complete and correct.

Employee Signature _____ Date _____

Supervisor Signature _____ Date _____

Webster University
Taxability of Tuition Reduction Benefits

(Reverse of Tuition Remission Application)

If the Webster University employee is the student:

- Undergraduate – This is a tax-free fringe benefit.
- Graduate – 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 fringe benefit.** (Note: Courses involving sports, games or hobbies do not qualify. Tuition reduction related to these courses is a taxable fringe benefit.)

If the student is *not* the employee:

- Undergraduate – This is a tax-free benefit *only* if the student is the employee's spouse or dependent child. The IRS defines dependent child as any child of the employee that receives over half of his/her support from the full-time employee. A child of a divorced full-time employee is considered a dependent child of both of the parents if the parents jointly provide more than half of the child's support. **Tuition reduction related to all other students is a taxable fringe benefit.**
- Graduate – **This is a taxable fringe benefit.**