All undergraduate students must estimate their Expected Family Contribution (EFC) at the following website: http://www.aie.org/pay-for-college/understand-college-costs/efc-calculator/

Please PRINT the last page showing your EFC and submit it with this form. If your reported EFC indicates you are eligible for federal student aid, the Office of Scholarships and Financial Aid will assist you in filing the Free Application for Federal Student Aid (FAFSA).

Doctorate level programs are not eligible for Tuition Remission Benefits. All graduate students must complete a Statement of Job Relatedness form and submit it with this form.

*Taxation Information is provided on the reverse side.*
Tuition Remission Program – Taxation

This section is meant to describe the IRS tax treatment of participating in the UST tuition remission education benefit program.

Under current Federal tax laws and regulations all or some portion of the tuition remission benefit may be subject to Federal Income Tax or FICA Tax (Social Security and Medicare taxes). The University of St. Thomas complies fully with all Federal laws and regulations requiring the withholding of taxes and the reporting of imputed income.

The taxation requirements are as follows:

**Employee:**

- Undergraduate courses are considered non-taxable.
- Graduate courses are taxable to an employee unless the employee’s supervisor and the Human Resources Office approve the course(s) as being “job related.” Employees seeking exclusion from tuition remission related taxes on approved, job-related courses must submit a completed form with their supervisor’s approval.
- Graduate courses confirmed as non-job related are excluded from Federal taxes up to $5,250 in a calendar year. The tuition remission benefit amount greater than $5,250 in a calendar year is subject to Federal taxes and is reported as imputed income.

**Spouse:**

- Undergraduate courses are considered non-taxable.
- Graduate courses for a spouse are taxable to the employee. The entire amount of the tuition remission is taxable and reported as imputed income.

**Dependents (children):**

- Undergraduate courses are considered non-taxable as long as the eligible child can be claimed as a dependent under IRS regulations and they are under age 24 by the end of the calendar year. Otherwise the tuition remission is taxable to the employee and reported as imputed income.
- Graduate Courses for dependent children are taxable to the employee. The entire amount of tuition remission is taxable and reported as imputed income.
- The tax provisions for dependent children apply to the nephews and nieces of Catholic priests or members of a Catholic religious community who are employed by the University. The imputed taxable income is reported in the name of the student.

Consult your tax advisor for specific tax advice. The University does not provide tax advice to employees related to the Tuition Remission Benefit. Any tax liability associated with this benefit is the sole responsibility of the employee.

Questions can be directed to:

Office of Human Resources
hr@stthom.edu
713-525-3142