LOYOLA UNIVERSITY MARYLAND – TUITION REMISSION APPLICATION

1. EMPLOYEE INFORMATION

Name: _____ Loyola I.D. Number: _____
(Last) (First) (MI)

Campus Address/Department: _____ Extension: _____

Employment Status (*please check*):

- ☐ Full Time
- ☐ Core or 4/5ths
- ☐ Part Time

- ☐ Faculty
- ☐ Administrator
- ☐ Staff

2. STUDENT INFORMATION

Student's Name _____ I.D.# _____

Relationship to Employee: ☐ Self ☐ Spouse* ☐ Dependent Child* - Date of Birth _____

*Children of the employee must be documented as dependents for tax purposes. A copy of your most recent federal tax return must be attached. Graduate remission for a spouse is considered taxable income to the employee.

3. COURSE INFORMATION (check all that apply)

☐ Graduate**** - **see below** ☐ Undergraduate ☐ Full-time Student ☐ Part-time Student

☐ Fall 20____ ☐ Spring 20____ ☐ Summer Session -- ☐ I ☐ II ☐ III ☐ IV

Course Number	Brief Description	Credits	Time Offered	Days Offered

****EMPLOYEES ONLY -- ****You must check one of these boxes if you are taking graduate level courses and the tuition remission for such courses exceeds $5,250 for the calendar year:**

☐ I acknowledge that such excess graduate tuition remission benefits will be taxable to me.

☐ Request for Determination of Working Condition Fringe Benefit Treatment form for the graduate courses above is/are attached. (Attach form for each course)

Staff must complete a Flex Schedule if attending day classes.

Part or all of graduate tuition remission may be taxable as income to the employee. Please review the tuition remission policy in the Loyola policy manual. If you want graduate tuition remission in excess of $5,250 per calendar year to be treated as a working condition fringe benefit, you must complete and submit the Request for Determination of Working Condition Fringe Benefit Treatment form with this tuition remission application.

Faculty, staff and administrators: Graduate and undergraduate tuition remission is granted up to a maximum of two courses, or six credit hours per semester, whichever is less. No more than one course per summer session is permitted.

I certify that the information provided on this application is accurate. I agree to provide a copy of my federal tax return for the year in which tuition remission is granted for my dependent child(ren) no later than April 15th of the next year. If not submitted on time, or if false or misleading information is provided, I will be responsible for reimbursing the University for the total amount of tuition remission granted. If my employment should terminate during a semester, I may be responsible for a prorated portion of the remission.

Signature of Employee: _____ Date: _____

DEPARTMENT OF HUMAN RESOURCES USE ONLY

FA Code _____ Job/Department _____ % Remission _____ Balance _____

Approved by _____ Date _____

STUDENT ADMINISTRATIVE SERVICES USE ONLY

Tuition _____ Fees _____ Remission _____ Total Due _____

LOYOLA UNIVERSITY MARYLAND – GRADUATE TUITION REMISSION

REQUEST FOR DETERMINATION OF WORKING CONDITION FRINGE BENEFIT TREATMENT

You must complete this form for **each** graduate level course you are taking.

EMPLOYEE NAME: _____ Loyola ID Number: _____

UNIVERSITY DEPT.: _____ POSITION: _____

COURSE NUMBER AND TITLE: _____

COURSE DESCRIPTION: _____

_____

_____

DEGREE/PROGRAM OF STUDY TO WHICH COURSE IS RELATED (e.g. MBA, M.S. in Pastoral Counseling, etc.):

_____

_____

PLEASE DESCRIBE HOW THIS COURSE IS RELATED TO AND MAINTAINS OR IMPROVES THE SKILLS REQUIRED IN YOUR CURRENT POSITION: _____

_____

_____

_____

Employee Certification:

I hereby certify that the information provided above is true and correct to the best of my knowledge. I also understand that to the extent the University determines, in its sole and absolute discretion, that the tuition remission for the above-referenced course does not qualify as a working condition fringe benefit, and the tuition remission is not otherwise excluded under the University's tuition remission policy, the same will be added to my taxable wages and subject to income and employment tax withholding. The University's determination is binding and not subject to appeal. In addition, I acknowledge and understand that the IRS is not bound by the University's determination regarding working condition fringe benefit treatment and that to the extent tuition remission benefits treated by the University are ultimately determined to be taxable, I will be responsible for all taxes, interest and penalties with respect thereto.

Employee Signature: _____ Date: _____

Supervisor Certification:

I certify that I am this employee's supervisor and that I have compared the description of the course listed above with the employee's job description and agree with the representations above.

Supervisor Signature: _____ Date: _____