

THE UNIVERSITY OF ALABAMA SYSTEM OFFICE APPLICATION FOR TUITION ASSISTANCE

INSTRUCTIONS:

Applications must be complete. Incomplete applications will be returned to the applicant. Return completed and approved application to the University of Alabama System Office Department of Human Resources, 500 University Blvd. E, Tuscaloosa, AL 35401 at least one month prior to the fee payment deadline.

- Complete Parts I and III if application is for staff.
- Complete Parts I, II and III if application is for a dependent.
- An application must be completed each **academic year** for each individual applying for tuition assistance.

TAX IMPACT: Tuition assistance for undergraduate coursework taken by employees and/or dependents of UAS employees is not taxable to the employee. However, tuition assistance for graduate and professional coursework taken by employees and/or dependents of UAS employees is taxable to the employee. Contact Human Resources for up-to-date information concerning this possible tax liability.

I. FACULTY/STAFF INFORMATION **SSN:** _____ - _____ - _____

--	--

NAME (LAST, FIRST, MIDDLE INITIAL)

TITLE

--	--	--	--

DEPARTMENT

CAMPUS
PHONE NUMBER

STAFF ADDRESS
OR CAMPUS BOX NUMBER

ACADEMIC YEAR
APPLYING FOR

I certify that the information provided on this form is true and complete.

--	--	--

STAFF SIGNATURE

DATE

E-MAIL ADDRESS

II. DEPENDENT INFORMATION

--	--	--

NAME (LAST, FIRST, MIDDLE INITIAL)

DEPENDENT'S BIRTHDAY

SOCIAL SECURITY NUMBER

This dependent is:

- A spouse of an eligible staff
- Dependent child of an eligible staff (**Up to Age 26**)

The sponsoring individual is:

- An eligible employee
- A retiree

III. OTHER INFORMATION

Course of Study: (Check all that apply) Undergraduate Graduate

Campus: UA UAB UAH

NOTE: For employees registering for coursework, please attach a proposed schedule of courses for approval. For courses taken during regular work, include an explanation of how this time will be made up.

--	--	--

SUPERVISOR APPROVAL

DATE APPROVED

DATE RECEIVED

TAXATION OF BENEFITS

Education benefits received by University System employees and/or dependents may be taxable to the employee. For those educational benefits which are taxable, Federal, State, and Social Security taxes will be withheld from the employee's payroll checks accordingly.

The following four (4) groups are subject to income and employment tax withholding:

- A spouse/child who is a GRADUATE student
(*taxation does not apply to qualified Teaching Assistants or Research Assistants)
- A spouse/child who is NOT AN IRS TAX DEPENDENT of the eligible employee, per Section 152 of the Internal Revenue Code (IRC) (see <https://www.law.cornell.edu/uscode/text/26/152> for definition of who is a dependent for IRS purposes)
- A Sponsored Adult/Sponsored Child Dependent who is NOT AN IRS TAX DEPENDENT of the eligible employee per IRC Section 152
- An employee who is a GRADUATE student is subject to tax withholding for tuition benefits paid in excess of the IRS limit of \$5,250 per calendar year, per IRC Section 127.
(*an exception may apply in limited cases if the education qualifies as a working condition fringe benefit per IRC Section 132 and 162.)

STUDENT # 1 INFORMATION	LAST NAME	FIRST NAME	MI	DOB	
IS THE STUDENT EMPLOYED AS A GRADUATE TEACHING OR RESEARCH ASSISTANT?				IS THE STUDENT AN IRS TAX DEPENDENT?	
<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE				<input type="checkbox"/> YES <input type="checkbox"/> NO	
STUDENT # 2 INFORMATION	LAST NAME	FIRST NAME	MI	DOB	
IS THE STUDENT EMPLOYED AS A GRADUATE TEACHING OR RESEARCH ASSISTANT?				IS THE STUDENT AN IRS TAX DEPENDENT?	
<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE				<input type="checkbox"/> YES <input type="checkbox"/> NO	

AFFIDAVIT

By signing this affidavit, I attest that I have read and understand the provisions of the Educational Benefit policy of The University of Alabama System ("UA System"). I understand that benefits received under this policy may be subject to income and tax withholding, unless specifically excluded by the Internal Revenue Code. If applicable, I attest that my dependents identified on this document are eligible to receive the educational benefit as described under the guidelines of the UA System policy and the information provided is true and accurate. I understand that the UA System may request additional documentation to support and verify my dependent's status as a tax dependent per section 152 of the IRS code for the purpose of determining if the benefit is taxable. If it is determined that the information provided has been intentionally falsified, the employee may forfeit the educational benefit and may be responsible for reimbursing the UA System for any amount paid in reliance on these representations. I agree to notify the UA System Financial Affairs Office immediately of any change that affects my or my dependent's eligibility for the benefit or tax status.

Employee Name

Employee Signature

Date