

SECTION 1. Employee Information

Name _____

Andrew ID _____

Campus Phone _____

Email Address _____

SECTION 2. School Information

School _____

Term for which application is being made (check one):

Year 20____ Fall Winter Spring
Summer All Summer 1 Summer 2

Level of Study: Undergraduate Graduate

SECTION 3. Course Information: *To be completed **only** by employees attending schools other than Carnegie Mellon.*

Course Title: _____ Course Number _____ Undergraduate/Graduate Level _____

Please attach a copy of the published course description and the institution's invoice to your online request.

Career Related: Yes No

Please relate the course(s)/degree to your future career goals at CMU:

SECTION 4. Employee Statement

I certify that I have read the conditions for participation on this form, and **I understand that graduate level and applicable undergraduate tuition benefits, unless specifically excluded from income by law, are subject to federal income and Social Security taxes and all tuition benefits at other institutions are subject to state and local income tax** and that applicable taxes will be withheld from my salary, not the benefit.

Signature of Employee

Date

SECTION 5. Departmental Approval

I certify that the employee and I have discussed the employee's career goals and the course(s) for which the employee is requesting tuition benefits. I agree to permit the employee to attend this (these) course(s).

Performance Supervisor Name

Performance Supervisor Andrew ID

Performance Supervisor Signature

Date

INSTRUCTIONS FOR APPLYING FOR EMPLOYEE TUITION BENEFITS

This application is for faculty and staff members who are enrolling in undergraduate or graduate courses at Carnegie Mellon and/or other accredited institutions and are requesting tuition benefits for themselves. This application does not need to be completed for those requesting dependent tuition benefits.

1. Applicants must complete **Sections 1, 2, and 4** and have their performance supervisor complete **Section 5**.
2. Applicants attending an accredited institution other than Carnegie Mellon must also complete **Section 3**. A copy of the published course descriptions and the institution's invoice should be attached to the tuition application.
3. Applications are processed on a first-come, first-served basis, and are generally processed within 15 business days.
4. Applicable taxes will be withheld from the employee's salary, not from the benefit. Taxes must be withheld in the same calendar year in which the benefit is paid. Taxes are withheld from the employee's pay across three months or through the end of the year, whichever is less, depending on when the application is approved.

For employees who have an undergraduate degree and are not enrolled in a second undergraduate degree program:

- The first \$5,250 in tuition benefits per calendar year is exempt from federal taxes. Tuition benefits that exceed \$5,250 in a calendar year are subject to federal withholding.
 - Includes benefits for undergraduate courses taken while enrolled in a graduate program or as a visiting/non-degree student
 - Applies to courses taken at Carnegie Mellon or at another institution
- Tuition benefits for courses taken at an institution other than Carnegie Mellon are also subject to state and local taxes, regardless of the benefit level.

For employees who do not have an undergraduate degree or who are enrolled in a second undergraduate degree program:

- Tuition benefits for undergraduate courses taken at Carnegie Mellon are not subject to federal, state or local tax withholding.
 - Tuition benefits for undergraduate courses taken at an institution other than Carnegie Mellon are subject to state and local taxes, but are not subject to federal withholding.
5. Before signing this application, please be aware of the following conditions:
 - a. An application for tuition benefits is **not** an application for admission to any course or program, nor does it constitute approval for any student to continue in any course or program at Carnegie Mellon.
 - b. Students **attending other institutions** will receive assistance for courses that are career-related. Upon presentation of an institution's invoice, a course description and completed application, the 50% tuition assistance will be processed. Applicable taxes will be added to your gross income for withholding purposes.
 - c. Tuition benefits cover credit-bearing courses only. The tuition benefit is based **only** on the actual tuition charged to the student.
 - d. **If an applicant experiences a change in employment status** (e.g., termination, personal leave of absence, or part-time employment) after the semester has begun, and which would otherwise make them ineligible for tuition benefits, the benefit for courses taken will still be paid through the end of that semester, but no future benefits will be paid.
 - e. Employees requesting tuition benefits must submit a separate application each semester.
 - f. Benefits will be limited to a **maximum of two courses** taken at any one time for full-time employees. An employee may, however, take one Carnegie Mellon course and one career-related course at another institution during the same term. Part-time staff and special faculty may receive tuition benefits for one course at a time and may take courses only at Carnegie Mellon.
 - g. Employees should finalize their course schedule before applying for tuition benefits.
 - h. If there is a change to the employee's course schedule, please reach out to the HR CMUWorks Service Center immediately, as this may affect the employee's pay details.

For questions related to this form, please contact the HR CMUWorks Service Center at cmu-works@andrew.cmu.edu or 412-268-4600.