Dependent or Spouse Tuition Remission Resource and Process Information.

View your tuition remission transactions: Login to CheckMarq, https://checkmarq.mu.edu/psp/, using your me username and password that you use to log onto the Marquette computers will give you access into CheckMarq. The tuition remission amount is located in the My Bursar or My Student Financial Aid Section(s). Click the Account Summary link, then the account details link. The tuition remission will be listed as Spouse Remission or Dependent Remission. This is the amount that will be added to your Payroll depending on your status. Tuition Remission is calculated on Calendar Year, as it is included as income on your W-2.

Employees whose spouses or dependents take graduate courses (Spouse / Dependent Remission):
The entire amount of graduate tuition remission is taxable.

For example the tuition remission may look similar to this:

<table>
<thead>
<tr>
<th>Semester</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spring</td>
<td>$5,000</td>
</tr>
<tr>
<td>Summer</td>
<td>$2,000</td>
</tr>
<tr>
<td>Fall</td>
<td>$5,000</td>
</tr>
<tr>
<td>Total</td>
<td>$12,000</td>
</tr>
</tbody>
</table>

In this example, the employee’s pay check shows different tuition remission amounts depending on the semester.

- In the Spring, the $5,000 will be divided over the semester January-May (5 months).
- In the Summer, the $2,000 will be divided over the semester June-August (3 months).
- In the Fall, the $5,000 will be divided over the semester September-December (4 months).
  - Please note: This amount listed as remission is taxed at your current tax rate. The remission amount is not the tax related to tuition remission.

The tax implications of Tuition Remission are specific to each individual so the payroll department cannot calculate the difference for you. The Payroll Department cannot provide tax advice. However, further explanation is provided below to assist you. A link is provided to an IRS publication that takes you to the tax tables where you can reference your Tax Status, Taxable Wages, and Allowances to see the taxes based on your wages. If Taxable Wages exceed the table, you will need to use the Percentage Method of withholding. Specific questions related to an employee’s personal tax situation should be addressed with a tax advisor.

Here is an explanation that will be helpful in determining how tuition remission affects your taxes.

Tuition Remission is added to your payroll as Imputed Income. The Imputed Income is not an actual payment. Rather, it is the taxable tuition remission amount added to the employee’s Gross Pay in order to compute applicable taxes. It does not appear on the paycheck stub as a deduction. Please review the Tuition Remission Tax Implications document. This document explains when and how the tuition remission is spread out over your payroll as imputed income. Also, this document explains who qualifies for the $5,250 tax exemption.

In order determine the change in taxes; begin by computing your Taxable Wages. To compute your Taxable Wages including Tuition Remission, please start with Gross Pay, subtract any Pre-Tax Deductions, then add your Tuition Remission. (Gross Pay – Pre-Tax Deductions + Tuition Remission = Taxable Wages)

To calculate the change in taxes, locate your Taxable Wages amount using Publication 15, Employer's Circular E available at http://www.irs.gov/publications/p15. Select Section 16- How to Use the Income Tax Withholding Tables. These tables will give you the approximate tax that will be withheld based on your tax status.

Compare the tax withholding listed in the Income Tax Withholding Table to the taxes deducted on your pay slip.