IRS Tax Regulations for Employee/Spouse/Partner GLS Educational Assistance

Currently, eligible faculty and administrative staff and their spouses or qualified domestic partners are permitted to register in Wesleyan GLS courses as follows:

With the permission of a Graduate Liberal Studies (GLS) program advisor, up to two GLS courses (generally six credits) per semester during the academic year or in a summer school session without payment of tuition. Eligible students may take more than two courses, but will be expected to pay the tuition for courses beyond six credits.

- Based upon recent IRS regulations, tuition benefits for employees and/or spouses for graduate courses are taxable for amounts valued over $5,250 annually. If the combined annual value of educational assistance exceeds $5,250 for you and/or your spouse, the excess will be included in your taxable wages for the remainder of the year. The value of the benefit will be incurred consistent with the GLSP withdrawal policy as stated in the GLSP student handbook.

- Based upon these IRS regulations, tuition benefits for domestic partners are fully taxable. The full value of the benefit, when incurred, will be included in your taxable wages for the remainder of the year. The value of the benefit will be incurred consistent with the GLSP withdrawal policy as stated in the GLSP student handbook.

Please contact Pat Melley x4889 in Human Resources if you have any questions.