

TUITION REIMBURSEMENT REQUEST

Maine Maritime Academy

A Tuition Reimbursement Request form must be completed prior to registering for a course at another college or university. A tuition waiver form is used to attend courses at MMA.

Steps for Approval

Complete **Section I** of the Tuition Reimbursement Request form completely. Forms requiring additional information will be returned to you and may result in delays.

Obtain your manager's approval as well as that of your department head before forwarding to Human Resources. Actual signatures are required.

Note to managers and department heads: Approval of tuition reimbursement requests must be in accordance with the following requirements:

- The proposed curriculum and timetable are realistic
- The department's work needs can be met during an employee absence while attending

classes. Send the completed and signed form to Human Resources (HR).

Form must be submitted at ***least six weeks*** before you register.

A copy of the approved form will be returned to you to be retained until the end of the quarter/semester for submission with your expense report.

If you cannot enroll in a class listed on the Tuition Reimbursement Request form, inform HR as soon as you know and send a copy to your manager. Explain the reason for not enrolling (e.g., class full, class not offered this quarter/semester) and provide the relevant information for any desired substitution.

To receive reimbursement for tuition, complete **Section II** of the Tuition Reimbursement Request form and submit this to Human Resources within 60 days of completion of the course. Include an official copy of your grades and receipt(s). Reimbursement will be paid to you from the Accounts Payable for courses in which you received a satisfactory grade.

If you did not receive a satisfactory grade for any course, the tuition will not be reimbursed.

TUITION REIMBURSEMENT REQUEST

Maine Maritime Academy

Type all information

Section I

Employee Name (Last, First MI)			Manager Name & Extension		
Employee Address			Email		
Job Title			Phone		
Course Term ☐ Fall ☐ Winter ☐ Spring ☐ Summer		☐ Quarter ☐ Semester ☐ Year		Term Dates	
School			Via TV ☐ Yes ☐ No		
			Via Web ☐ Yes ☐ No		
Course #	Course Title	Units	Days (e.g. MWF)	Times (e.g. 2-4)	Fees \$
☐ I am ☐ I am not receiving other financial aid. (If yes, provide documentation of amount and how it will be applied)					
Check the appropriate box below ☐ Tier 1 College Degree or Specialty Certificate ☐ Tier 2 Coursework Only Is this course part of an approved Academic Plan on file? ☐ Yes ☐ No If no, explain how the course is career related.					
Class Time (check one box below) ☐ Course times can be accommodated outside my normal working hours, and I do not request time off ☐ Course times will be accommodated by an adjusted work schedule ☐ Course times will conflict with my current schedule and I will be taking vacation during the time off from work				For Department Managers: Will attendance at course(s) interfere with work schedule? ☐ Yes ☐ No	

The following information is to be completed by the Employee and the Department Manager. This information is utilized to determine if Tuition Assistance is subject to taxation when it exceeds \$5,250/calendar year.

Please provide a brief description of the employee's current job assignment:

1. Is the education required in order for the employee to meet the minimum educational requirements of his/her present position?	☐ Yes ☐ No
2. Is the education part of a program that will qualify the employee for a new trade or business?	☐ Yes ☐ No
3. Is this a graduate level course	☐ Yes ☐ No

If the answer to 1, 2 or 3 is "Yes", the employee's tuition assistance is subject to withholding of taxes.

4. Is the education required by MMA or by law to keep the employee's current salary or job?	☐ Yes ☐ No
5. And/or does the education maintain or improve skills needed in the current job	☐ Yes ☐ No

If the answer to 4 or 5 is "Yes", the employee's tuition assistance is not subject to withholding of taxes.

NOTE: Even if the answer to 4 and/or 5 is "Yes", if either of the answers to 1, 2 or 3 is "Yes", then tuition is taxable.

I understand that I am solely responsible for payment of taxes as a result of any reimbursement for education that may be found to be taxable. I understand also that Maine Maritime Academy's tax withholding policy and any decision to withhold or not withhold taxes from educational reimbursements to me do not constitute tax advice and I agree to hold MIL harmless from any claim associated with MMA's withholding of payroll taxes. I will submit grades and receipts within 60 days of the end of the term to Human Resources.

Employee Name (Print)	Employee Signature	Date	
Manager Name (Print)	Manager Signature	Date	Approve ☐ Yes ☐ No
Department Head Name (Print)	Department Head Signature	Date	Approve ☐ Yes ☐ No
Human Resources (Print)	Human Resources Signature	Date	Approve ☐ Yes ☐ No

Section II

I hereby request reimbursement for the above classes. Attached on letterhead are the relevant grades and receipt(s).

Course Final Grade(s): 1. _____ 2. _____ 3. _____ 4. _____

Employee Signature _____ Date _____