REQUEST FOR DEPARTMENTAL PAYMENT OF BURSAR ACCOUNT CHARGES FOR DU/DUHS EMPLOYEE

- This form should be submitted by your department if your department plans to pay tuition and fees billed by the Bursar’s Office.
- The completed and approved form must be received by the Bursar’s Office by the below dates to avoid late payment penalty charges.
- Please provide your department with a copy of your billing statement or account history from your DukeHub account to assist with completion of this form.

STUDENT

- Form must be approved by department business manager or other person with authority to approve use of funds.
- Email completed and approved form to bursar@duke.edu to request departmental payment of a Duke employee’s student account charges.
- For assistance with completing the form, contact the Bursar’s Office at 919-684-3531.
- Departmental payment will be processed following the drop/add period for the term.
- This form should not be used to process financial aid payments.

*Payment of tuition and fees for an employee is a taxable benefit to the employee. As such, departmental payments are subject to tax withholding and applicable fringebenefit rates. See bottom of form for additional information regarding tax withholding.

|| Fall Term: (year) | Spring Term: (year) | Summer Term: (year) |
|-----------------|-------------------|-------------------|
| Submit by August 1 | Submit by January 1 | Submit by May 12 |

DEPARTMENT

- Form must be approved by department business manager or other person with authority to approve use of funds.
- Email completed and approved form to bursar@duke.edu to request departmental payment of a Duke employee’s student account charges.
- For assistance with completing the form, contact the Bursar’s Office at 919-684-3531.
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**Student: ___________________________**

**Duke Unique ID: ______________________**

**Student ID: __________________________**

**Amount of Tuition and Fees to be paid by Dept:** $________

**Funding Source:** __________________________

**(Fund code/Cost center/WBSE)**

**GL Account:** 691700

*(691700 required for original posting; department may JV as needed after original posting)*

**Tax Information:** (see bottom of form for additional information regarding tax withholding)

- Employee responsible for taxes - withhold applicable taxes from payment amount
- Department responsible for taxes - gross-up payment amount for full payment amount to Bursar Account

**Charge taxes to Fund code/Cost center/WBSE:** __________________________

*(grant code may NOT be used)*

**Business Manager Signature** __________________________

**Print Name** __________________________

**Date** __________________________

**Phone** __________________________

**E-mail** __________________________

**TAX WITHHOLDING INFORMATION**

- Current IRS guidelines on payment of tuition and fees for employees require such payments be subject to tax withholding. Current withholding rates: Federal 22%, NC State 5.35%, FICA 7.64%.
- If the form indicates the employee is responsible for the taxes, the net amount of the departmental payment (departmental payment amount minus the applicable tax withholding amounts) will be posted to the student’s Bursar account
- If the form indicates the department is responsible for the taxes, the departmental payment amount will be grossed-up and the full amount of the departmental payment will be posted to student’s Bursar account. The additional expense incurred for the applicable taxes must be paid with departmental or discretionary funds and cannot be charged to a grant.
- Student should contact a tax advisor for guidance regarding individual tax questions.

**EXAMPLE:** Departmental payment of a $1,000 student account balance

<table>
<thead>
<tr>
<th>Amount of Tuition and Fees to be Paid</th>
<th>Taxes Withheld</th>
<th>Amount Credited to Student Account</th>
<th>Total Dept. Payment Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>No gross-up for taxes (NET)</td>
<td>$ 1,000.00</td>
<td>$ 349.90</td>
<td>$ 650.10</td>
</tr>
<tr>
<td>With gross-up for taxes (GROSS)</td>
<td>$ 1,000.00</td>
<td>$ 538.46</td>
<td>$ 1,000.00</td>
</tr>
</tbody>
</table>