Request to Pay Bursar’s Office Student Account Charges for a DU/DUHS Employee

Students: Use this form if your department plans to pay your tuition and fees billed by the Bursar’s Office. To avoid late payment fees, the completed and approved form must be received in the Bursar’s Office by:

- Fall Term – August 1
- Spring Term – January 1
- Summer Term – May 12

This payment will be reviewed and processed after the end of drop-add. To assist in completing this form, please provide your department with a copy of your bill or student account history from DukeHub.

Duke departments: To request payment of a Duke employee’s student account charges with the Bursar’s Office, please complete and e-mail a scanned copy to bursar@duke.edu or fax to 684-3091. For assistance in completing the form, please contact 684-3531. This form should not be used to process financial aid payments.

Payment of tuition and fees for an employee is subject to tax withholding – please see below for more information. This form should be approved by the appropriate business manager or person with authority to approve use of funds. The gross amount of the payment is also subject to applicable fringe rates.

Student name: ___________________________ Duke Unique: ________________

Amount of Bursar Account Tuition & Fees to be paid: $ ______________________

Fund, Cost Center, WBSE: _______________________ GL Account: 6xxxxx

Tax withholding (see below for more information)

- _____ employee responsible for taxes – withhold applicable taxes from payment
- _____ department responsible for taxes - gross-up payment to ensure employee receives amount noted above. Charge taxes to Fund/Cost Center ____________ (a grant code may not be used.)

Business Manager Approval: ___________________________ Print name: ___________________________

Date: _______________ Phone: _______________ e-mail: __________________

Notice regarding tax withholding requirements: Current IRS guidelines on payment of tuition and fees for employees require these payments be subject to tax withholding (current rates: federal 25%, state 6%, FICA 7.65%). If the recipient of this payment is designated by Duke as an employee, taxes will be assessed when the payment is processed – the net amount of the payment will be credited to the employee’s student account with the Bursar’s Office. The department requesting payment can elect to cover these taxes by requesting the payment be grossed-up (the additional expense must be covered by departmental and/or discretionary funds – these may not be charged to a grant). Please contact your tax advisor with individual taxation questions.

Example: paying a $1,000 student account balance

<table>
<thead>
<tr>
<th>Gross amount of payment</th>
<th>Taxes withheld</th>
<th>Amount Credited Student Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>No gross-up to cover taxes</td>
<td>$1,000</td>
<td>$387</td>
</tr>
<tr>
<td>With gross-up to cover taxes</td>
<td>$1,630</td>
<td>$630.00</td>
</tr>
</tbody>
</table>