



REQUEST FOR PAYMENT OF TUITION EXPENSE REIMBURSEMENT

The following employee has been approved by the department for the reimbursement amount stated below, and as approved under the Personnel Rules, collective bargaining agreements, and/or LOAs between Marion County and MCEA, MCLEA, MCJEA, ONA and FOPPO. The amount stated below is **only that portion which is in excess of the IRS maximum annual exclusion**, and therefore must be required to be included in the employee's taxable wages for Payroll reporting purposes according to IRS regulations. Amounts reimbursed through this process will be reported in Box 1 on your W-2. Department(s) will retain all necessary backup to substantiate this request, and appropriate documentation, according to retention guidelines.

CALENDAR YEAR: _____ **ANNUAL EXCLUSION AMOUNT:** _____

Employee Name: _____ ID #: _____

Unit: _____ Department: _____

TUITION ASSISTANCE \$ _____

(Amount stated above is over IRS annual exclusion amount, and therefore is subject to taxation and must be included in income. Not to exceed maximum stated under LOAs or collective bargaining agreements, between all tuition payments. Amounts below the annual exclusion amount should be reported through the A/P process.)

Employee Signature: _____ Date: _____

Department Head/Designee: _____ Date: _____

**** The department representative is responsible for emailing the completed form to CentralPayroll@co.marion.or.us. Payment(s) will be issued on the next applicable pay period.**

FOR CENTRAL PAYROLL OFFICE USE ONLY

Received by Payroll: Date: _____ Initials: _____