

## SMU Tax Policies

**Subject:** Employee Benefit - Employee Undergraduate Tuition Benefit

**Effective Date:** 08/22/07

**Revision Date:** 08/23/17

**Tax Policy:** 2.3(a)

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The University provides tuition benefits for faculty, staff, spouses and dependent children. (See [University Policy 9.28 Tuition Benefits](#))

Undergraduate tuition benefits provided to employees and their immediate family are *not* included in the employees' gross income and therefore, *not* subject to income tax and FICA withholdings.