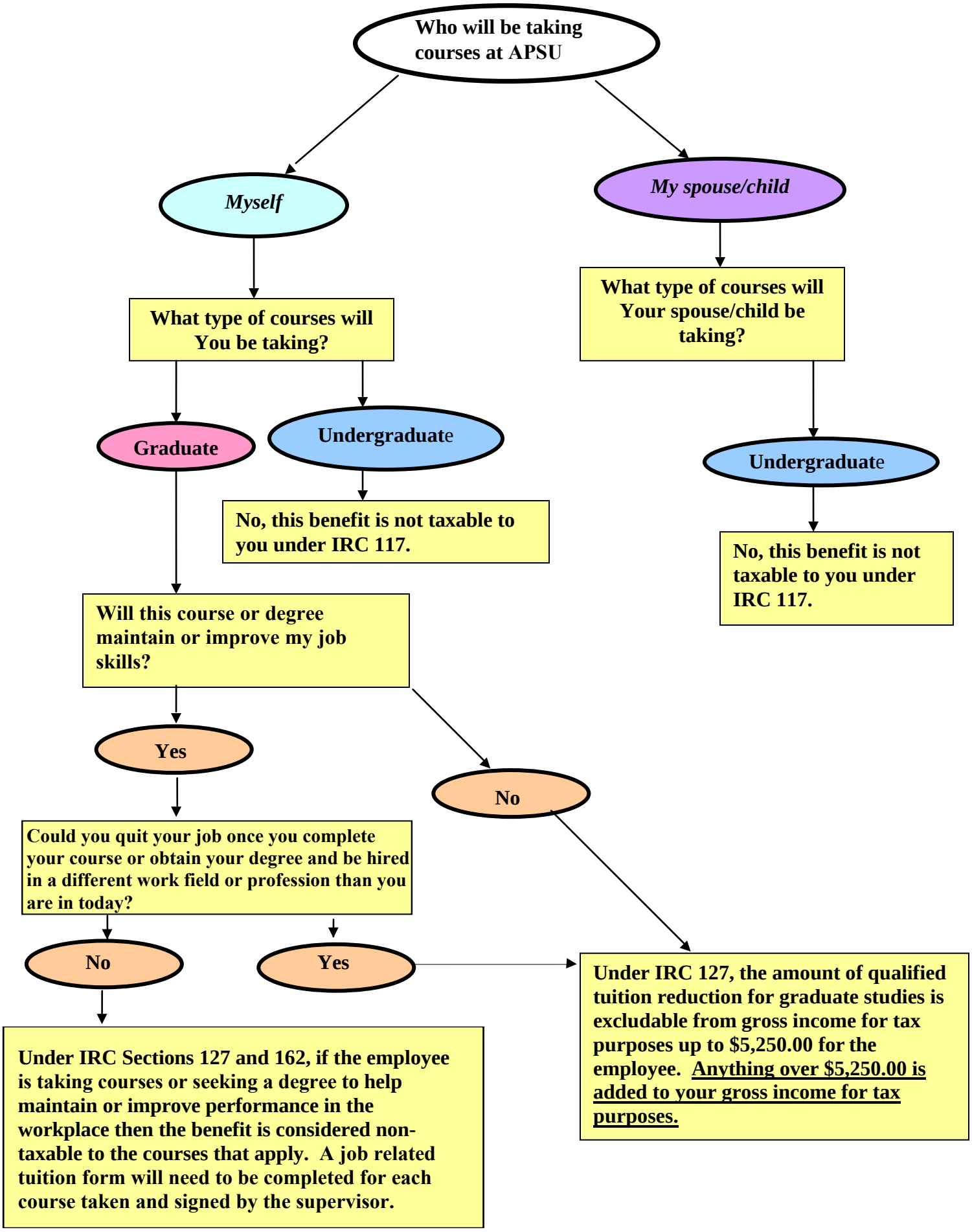Is my tuition reduction benefit considered taxable income?