



OFFICE OF HUMAN RESOURCES

REQUEST TO DETERMINE WHETHER AN EMPLOYEE'S GRADUATE REMITTED TUITION QUALIFIES FOR NON TAXABLE TREATMENT -JOB RELATEDNESS-

(Employees may want to consult with your tax advisor before completing this form)

Current tax law requires that the tuition waiver of graduate courses is taxable unless the course is job related. Each course must meet the test. Job relatedness is based on the individual course taken, not the degree program in which you are enrolled. To be considered job related, one of the following conditions must apply to the course:

- Maintain or improve skills required for the job OR
Be required by the employer or by law as a condition of continued employment

The following two conditions should not apply to the course:

- Is needed to meet the minimum education requirement of the job OR
Will qualify me for a new trade or business

A separate form must be submitted for each course. Please print and answer all questions. This form must be received and approved two weeks prior to the start of the course.

Employee Name Job Title
Degree Program Course Name
Semester Spring Fall Winter Summer Course Number

Syllabus:

Job Relatedness (Explain job relationship to course):

Employee Certification and Signature:

I understand that I may be required to supply additional information to confirm job relatedness. I understand that the taxability of tuition remission for any course is subject to final determine by the IRS and I will be responsible for the payment of all taxes judged by the IRS to be owed by me.

Employee Signature DATE Supervisor Signature

Administration Certification and Signature:

As an administrator of the University, I agree and certify that the above information is true and correct and agree that the above course qualifies for the working condition fringe benefit exception.

VP HR & Personnel Development VP for Financial Affairs

Note: Remitted tuition benefits used by an employee for graduate course(s) in excess of \$5,250 will be treated as being taxable unless and until an Application to Determination Whether an Employee's Graduate Remitted Tuition Qualifies for Non-Taxable Treatment is received and approved by the Vice President for Financial Affairs.

For taxable tuition benefits, the value of the course (after applying the calendar year \$5,250 exclusion) will be added to the employee's pay as wages, and applicable Federal and State income taxes and FICA taxes will be deducted from the employee's pay during the semester in which the course is taken. In addition, any applicable taxable income will be reflected on the IRS Form W-2 for the calendar year when the remitted tuition benefit is used by the employee.