



**TUITION REMISSION APPLICATION - JOB RELATED GRADUATE
(EMPLOYEES ONLY)**

EMPLOYEE INFORMATION:

ID# _____	Last Name: _____	First Name: _____
Employee Status: _____	Hire Date: _____	Job Title: _____
Phone Ext: _____	Manager: _____	College: _____
Year: _____	Semester: _____	Degree: _____

GRADUATE TUITION REMISSION INFORMATION FOR EMPLOYEE:

Course Names	Course Numbers	Meeting Days	Meeting Times	Credits

COPY OF COURSE DESCRIPTION MUST BE ATTACHED

To be completed by Employee:

I believe that the graduate level course(s) listed above may be excluded from my gross income under section 162 of the Internal Revenue Code. I certify these courses*:

- | | | |
|--|------------------------------|-----------------------------|
| (1) Maintain or improve skills required in my employment. | ☐ Yes | No ☐ |
| (2) Meet the express requirements of my employer, or the requirements of applicable laws or regulations, imposed as a condition of retaining my job, status, or rate of pay. | ☐ Yes | No ☐ |
| (3) Are required to meet the minimum educational requirements. | ☐ Yes | No ☐ |
| (4) Will qualify me for a new trade or business. | ☐ Yes | No ☐ |

*To qualify for income exclusion, a "yes" answer is required for either statement (1) or (2), or a "no" answer is required for both statements (3) and (4).

Employee and Supervisor Certification – To be completed by the Employee and Supervisor

I hereby certify that all of the courses I am taking this term meet the IRS definition of job related as defined in Treasury Regulation Section 1.162.5. I also understand that tuition exemption benefits for any courses that are not job related are considered taxable wages, and that, should the IRS determine that the above courses are not job related, I am responsible for any assessed taxes and penalties.

Employee's Signature: _____ **Date:** _____

I certify that I am this employee's supervisor or department head, that this form is accurately completed, and that the course or program is job related as defined by the IRS, to the best of my knowledge. I certify that I have compared the description(s) of the course(s) listed above with the employee's job description and agree with the representations above.

Supervisor's Signature: _____ **Date:** _____

I certify that the above answers are accurate. I have read and accept the terms and conditions of the Tuition Remission Policy and Taxation of Tuition Policy.

Employee's Signature: _____ **Date:** _____

HR DEPARTMENTAL USE ONLY

Human Resources Certification _____ Date _____ Percentage of remission _____ %
FT Employment Date _____