

Instructions for completing the
Graduate Course Tax Exemption Request Form
Due to Job Relatedness

To apply for the job-relatedness tax exemption for a graduate level course taken at The University of Findlay you must complete the following process.

Tuition reimbursement of graduate level courses is generally a taxable benefit subject to withholding of state and federal taxes. Under certain circumstances, individual courses may be exempt from the withholding of the state and federal tax if they are "job-related" as defined in Section II.

Please remember that a course cannot be "job-related" if it qualifies a staff member for a new trade or business, or it is a prerequisite for employment.

Form Completion:

1. Staff member fills in Section I completely.
2. Attach a copy of the course description.
3. Supervisor completes Section II and signs the bottom of the form.
4. Staff member signs Section III.
5. Vice President for Business Affairs signs Section IV.
6. **This must all be done before the class starts to get the tuition reimbursement.**

Section I: For staff member to complete.

Attach a copy of your course description.

Staff Member's Name: _____

Social Security No: _____

Office Phone: _____

Current Job Title: _____

Name of Course: _____ Graduate Credit ____ Non-Credit ____

Dates of the Course and which semester: _____

Enrolled in a Degree Program: ____ Yes ____ No

Title of Degree being pursued

Section II: For Supervisor to complete

The definition of "job-related" suggest the response to question 1 be "No," and the response to either question 2 or 3 "Yes."

1. Is the education part of a program of study being pursued by the individual which could lead to qualifying the staff member for a new trade or business (a trade or business is one that involves significantly different types of duties from the present employment)?

YES _____ NO _____

2. Does the education maintain or improve skills in the staff member's current duties:

YES _____ NO _____

If yes, what job-related skills will be learned?

3. Is the staff member required by The University of Findlay or by applicable law or regulation to take this course?

YES _____ NO _____

If yes, please specify:

I certify that the educational course listed will be taken by the staff member named herein and that the course will maintain or improve skills required in the job, or are required as stated in (3) above.

Signed (Department Administrator/Supervisor):

Date: _____ Phone: _____

Section III: For Staff Member to complete.

I certify that I have examined the forms and the information provided is accurate, and I understand that I will be responsible for any tax consequences to myself or to The University of Findlay arising from misinformation.

Signed (Staff Member): _____

Date: _____ Phone: _____

Section IV: Approval from Vice President for Business Affairs

Approved by Vice President for Business Affairs:

_____ Date: _____