



# University of Findlay. Job Related Graduate Tax Exemption Request Form V2023

The University of Findlay provides employees who are using Tuition Remission Benefits for their own graduate-level courses at the University, the opportunity to certify that their education is job-related per IRS tax regulation. That regulation allows the value of job-related graduate course to be eligible for tax exemption. Tuition remission benefits of graduate-level courses exceeding \$5,250 in a calendar year is generally a taxable benefit subject to tax withholdings.

### Instructions:

1. Attach a copy of your course list
2. Employee completes Section I
3. Manager completes Section II
4. Vice President of Human Resources completes Section III
5. Once decision is made, Human Resources sends a copy of the form to the employee via email

### Section I: For Employee to Complete – Employment Information

Last Name:	_____	First Name:	_____
Universal ID:	_____	Phone Number:	_____
Current School Year:	_____	Current Semester:	_____
Course Codes	_____		
Position:	_____	Hire Date:	_____
Department:	_____	Manager:	_____

Please provide a description of how these courses “improve skills needed for my current job based on the skills identified in my current job description”

### Employee Certification:

- 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.
- I understand that in the event I change jobs for any reason, I will have to recertify.
- I understand that in the event I change my degree program for any reason, I will have to recertify.
- I understand that I must submit this form by the deadline. If I turn the form in late, the University will treat the Tuition Remission Benefit I use in excess of \$5,250 in a calendar year as taxable income.
- I understand that Tuition Remission Benefits I use for any degree program that are **not** job-related are considered taxable income. I am responsible for any assessed taxed and penalties.
- I understand there is no exception to any of the rules above.

Employee’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**IRS Tax Regulation: Job-Related Graduate Courses**

The IRS considers the value of graduate-level Tuition Remission benefits exceeding \$5,250 in a calendar year to be taxable income. However, per IRS, graduate-level courses which meets the following IRS criteria can be certified as job-related, and thus be exempt from taxes.

(a) The course maintains or improves skills required in your <b>current</b> job.  <p style="text-align: center;">OR</p> (b) The course is required by your employer or the law to keep your present salary, status, or job.	<b>AND</b>	(c) The coursework is not needed to meet the minimum educational requirements of your <b>current</b> job;  <p style="text-align: center;">AND</p> (d) The coursework is not part of a program or study that will qualify you for a new trade or business, nor is it a Ph.D. or other doctoral program.
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Note: As long as the job-related course “improves skills needed for the current job based on the skills identified in the job description,” it does not qualify you for a new trade or business.

To comply with the IRS job-related criteria, either (a) or (b) must be true, and both (c) and (d) must be true. If your graduate-level courses are certified as job-related, the University of Findlay will not withhold taxes on the Tuition Remission for your graduate education.

**Section II: For Manager to Complete – IRS Tax Regulation: Job-Related Graduate Education**

If the following IRS criteria is met, graduate-level course may be exempt from the tax withholdings if they are job-related.

True	False	Criteria
<input type="checkbox"/>	<input type="checkbox"/>	The course maintains or improves skills required in your <b>current</b> job.
<input type="checkbox"/>	<input type="checkbox"/>	The course is required by your employer or the law to keep your present salary, status, or job.
<input type="checkbox"/>	<input type="checkbox"/>	The coursework is not needed to meet the minimum educational requirements of your <b>current</b> job.
<input type="checkbox"/>	<input type="checkbox"/>	The coursework is not part of a program or study that will qualify you for a new trade or business, nor is it a Ph.D. or other doctoral program.

I certify that the course listed will be taken by the employee named above and that the courses will maintain or improve skills required in the current job, or are required as stated above.

Manager’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Section III: Approval from Vice President of Human Resources**

Decision	Signature	Date
Approved		
Denied: Does not meet definition of job relatedness		