

**Office of Human Resources
EMPLOYEE GRADUATE TUITION TAXABILITY WORKSHEET**

SECTION A: EMPLOYEE INFORMATION

Employee Name: _____
 Employee ID: _____
 Position Title: _____
 Course Title: _____
 Academic Term: _____

Federal law requires that certain employer-provided educational expenses be included in your gross income. Under the Internal Revenue Code, employer-paid tuition (through tuition credits or educational assistance reimbursements) for courses for which you receive **academic credit** may be considered taxable income. If the value of the educational assistance exceeds the \$5,250 limit, the excess attributable to graduate level courses is excludible only if the courses are job-related. (job related is defined below). If the course(s) maintain or improve skills needed in your present work, the educational assistance amount will NOT be considered taxable, even if you exceed \$5,250. **However, if any of the course(s) taken in the calendar year are part of an advanced-degree program (graduate credit) that will qualify you for a new trade or profession (even if you do not plan on entering that trade or profession), the University must include the value of the course(s) that exceeds \$5,250 as part of your wages and withhold appropriate taxes from your wages.** This checklist is provided to help the University determine whether it must withhold FICA and federal and state income taxes from the educational assistance it is providing to you for academic courses.

COMPLETE THE FOLLOWING SECTIONS AND ATTACH A COURSE DESCRIPTION.

***NOTE:** Incomplete/missing information will delay the processing of this request and the form will be returned to you for completion.*

SECTION B: QUESTIONS

1. Are you enrolled in a graduate degree program at UMass Dartmouth, another Institution or online? NO YES
2. The course must meet one of the following requirements:
 - A. Does your supervisor, your department, or the law require you to take this course in order for you to keep your present salary, status, or job? NO YES*
 - B. Does the course help you to maintain or improve skills needed in your present position or line of work? These courses might include refresher courses, courses on current developments, and academic or vocational courses. NO YES* (If yes, please explain below)

▶▶▶ Generally, a job-related course will satisfy IRS requirements if it maintains or improves skills for the individual's present job, or if the course meets the employer's express requirements for retaining the job, and the course is not part of a program that will qualify the individual for a new trade or business. ◀◀◀

3. The course cannot meet the following requirements:

- A. Is the course required to meet the minimum requirements of the employee's present position and job?
 NO* YES
- B. Is the course part of a program of study that could qualify you for a different position?
 NO YES

▶▶▶ Education that is part of a program of study that can qualify you for a new trade or business, such as those normally taken under a program leading to a law, business, medical, or other advanced academic or professional degree, is taxable. This is true even if you do not plan to enter that trade or business. ◀◀◀

SECTION C: EMPLOYEE CERTIFICATION AND SIGNATURE

By signing this form, I acknowledge that I have answered the questions listed in good faith to the best of my ability. I understand that the University is not providing me with legal advice or tax advice.

Employee's Signature

Date

* If you answer "YES" to questions 2A or 2B and/or "NO" to question 3A, your supervisor must sign below.

I verify that the responses provided on this form accurately represent the coursework to be taken and the employee's current work requirements.

Employee's Supervisor's Signature

Date

SECTION D: HUMAN RESOURCES APPROVAL

The University will Withhold Not Withhold FICA, federal, and state taxes for the value of the tuition waived or reimbursement provided for this employee's academic coursework that exceeds \$5,250.

HR Representative

Date

Deliver Form along with the course catalog description to:

UMass Dartmouth Office of Human Resources
Foster Administration Building, Room 202
285 Old Westport Road
Dartmouth, MA 02747
Questions can be directed to: Phone: 508-999-8060