



Employee Graduate Coursework Authorization

Under IRC Section 132, Tuition Remission benefits in excess of \$5,250 (per calendar year) for graduate courses taken by an employee are considered taxable and are reported as income for the employee unless the graduate courses are job related. To qualify as job related, a course must maintain or improve skills required for the job, be required by the employer, or by law as a condition of employment in the employee's current job and cannot prepare the employee for a new career.

TERM/YR: _____ EmployeeName: _____

Employee I.D.#: _____ Job Title: _____ Department: _____

IS THE COURSEWORK JOB RELATED?

Yes ☐

If yes, you must provide the course information below.
Incomplete forms will not be accepted.

Course Name	
Course Number	Credit Hours

Course Name	
Course Number	Credit Hours

Course Name	
Course Number	Credit Hours

I hereby certify that all information provided for the purpose of obtaining non-taxable graduate tuition benefits is true and correct. I understand that this exemption is applicable only to employees of Capital University.

Employee Signature Date

Supervisor Signature Date

Print Supervisors Name

Divisional Vice President Signature

Print Vice President's Name

☐ **NO**

I understand that tuition remission benefits for graduate courses in excess of \$5,250 are taxable and will be reported as income for me.

Employee Signature

Date

This form must be completed at the beginning of each semester in which graduate courses are taken and returned to the Human Resource office in Yochum Hall for approval.

Any taxable amounts will be spread over the payrolls remaining within a particular semester.

Approval:

Director, Human Resources

Vice President, Business and Finance

A copy of the completed form will be kept on file in the Human Resources located in Yochum Hall.