



Job-Related Graduate Education Certification Form

Masters-Level Courses in a Non-Degree Program

Teachers College provides employees using Tuition Exemption benefits for their own masters-level education at the College, the opportunity to certify that their education is job-related per IRS tax regulation. That regulation allows the value of job-related graduate courses to be eligible for federal tax exemption. **This form must be completed and approved prior to your tuition benefit being designated as job-related and exempt from Federal Taxes.**

For employees enrolled in masters-level courses in a non-degree program. This form is not applicable to doctoral programs.

School Year: _____ Term: Fall Spring Summer Session: _____

Employment Information:

Last Name: _____ First Name: _____ UNI: _____

Hire Date: ____/____/____ Position: _____ Office Phone: _____

Department: _____ Mail Code: _____

Supervisor Name: _____ Supervisor UNI: _____ Supervisor Email: _____

IRS TAX REGULATION: JOB-RELATED GRADUATE EDUCATION

In general, the IRS considers the value of graduate-level Tuition Exemption benefits exceeding \$5,250 in a calendar year to be imputed income and taxable. However, per IRS Department of Treasury Regulation Section 1.162.5., graduate-level education which meets the following IRS criteria can be certified as job-related, and thus be exempt from **Federal** taxes.

<p>(a) The education maintains or improves skills required in your current job.</p> <p style="text-align: center;">OR</p> <p>(b) The education is required by your employer or the law to keep your present salary, status, or job. The required education must serve a bona fide business purpose of your employer.</p>	AND	<p>(c) The coursework is not needed to meet the minimum educational requirements of your current job;</p> <p style="text-align: center;">AND</p> <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.</p> <p><i>Note: As long as the job-related course or program "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.</i></p>
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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 education is certified as job-related, Teachers College will not withhold taxes on the Tuition Exemption for your graduate education.



Important:

- Graduate-level courses taken as part of a non-degree graduate program are evaluated as individual courses.
- A Graduate-level Degree Program or Advanced Certificate Programs will be evaluated as an entire program of study.

Instructions:

1. Attach a copy of your current job description. To secure a copy of your job description, consult with your Supervisor or your Human Resources Generalist.
2. Attach a copy of the graduate-level course(s) description from the TC catalog.

Graduate-Level Course(s) Information

Course Name: _____ Course Number: _____

Please provide a description of how this course “improves skills needed for my current job based on the skills identified in my current job description.”

Course Name: _____ Course Number: _____

Please provide a description of how this course “improves skills needed for my current job based on the skills identified in my current job description.”

- Graduate-level course(s) taken as part of a non-degree program must be re-certified each term to receive tax exemption.
- Each term you must submit a copy of your approved *Job-Related Graduate Education Certification Form* and your *Tuition Exemption Application Form*, **together**, to the Office of Human Resources on or before the designated application deadline. **There is no exception to this rule.**



Employee and Supervisor Certification

Employee Certification

- I hereby certify that all the information on this form is true and accurate to the best of my knowledge.
- I also certify that the graduate degree or certificate program I am taking this term meet the IRS definition of job related as defined in **Treasury Regulation Section 1.162.5**, as described in the Tuition Exemption Policy.
- I understand that in the event I change jobs for any reason, I will have to re-certify the approved non-degree program. I understand there is no exception to this rule.
- I further understand that if I change jobs and do not recertify, I may be penalized, which may include disciplinary action.
- I understand that I must submit this form, along with the Tuition Exemption application form, on or before the designated tuition exemption application deadline for the applicable semester.
- I understand that Tuition Exemption Benefits I use for any degree program that are **not** job-related are considered taxable income. I am responsible for any assessed taxes and penalties.

Employee's Signature: _____ Date (mm/dd/yyyy): ____/____/____

Supervisor Approval and Certification

I certify that I am this employee's supervisor or department head, that this form is accurately completed, that I have examined the required documentation and that and that the graduate-level course(s) is job related as defined by the IRS, to the best of my knowledge. The employee must submit this form and the Tuition Exemption Application form to the Human Resources department by the application deadline for the applicable semester.

I decline to approve this application for the following reasons:

_____ The education does not maintain or improve skills required in the Employee's current job.

_____ The coursework is needed to meet the minimum educational requirements of the job;

_____ The coursework is part of a program or study that will qualify the Employee for a new trade or business, or is a Ph.D. or other doctoral program.

Supervisor's Signature: _____ Date (mm/dd/yyyy): ____/____/____

****Please note: If this certification form has been denied by your supervisor, please do not submit to Human Resources.**

Human Resources Approval

Approved

Declined

Signature: _____ Date: ____/____/____