



# Tuition Tax Exclusion Request Form

## Tax Exclusion for Graduate Level Tuition

### Eligible Employees:

Employees who are eligible to participate in the College's Tuition Remission Program (see Tuition Remission Program Eligibility at the following: <http://www.emerson.edu/human-resources/benefits/tuition-remission-program> )

### Tuition Costs Eligible for Tax Exclusion:

- Graduate level tuition remission costs for Emerson College courses over and above the allowed \$5,250 annual exclusion, and
- Eligible professional development courses funded and paid by Emerson (subject to budget approval prior to attendance). These courses must be necessary for the employee to maintain or acquire skills necessary for their **current** position. Or the course meets an express requirement by the Emerson, law or regulations and would qualify as a deductible business expense had the employee paid the tuition himself/herself.

### Tuition Costs NOT Eligible for Tax Exclusion:

- Education or professional development costs related to future job or career growth **are not eligible** for this exclusion.
- Undergraduate or graduate courses taken at other institutions. Affected employees will need to consult with a tax professional to determine their eligibility for deducting these tuition costs from their individual income taxes in accordance with current tax laws.

## Approval Process

The use of this benefit is subject to review and approval by Human Resources. Human Resources will review and approve. Submissions must be turned in no later than the deadlines indicated on the form and determinations related to these requests will be made no later than the first day of each semester.

## IRS Guidance Related to Eligibility for Job Related Education Income Exclusion

IRS guidance associated with the exclusion of job related education from income may be found on pages 59-62 of IRS publication 970 – Tax Benefits for Education at the following link:

<https://www.irs.gov/pub/irs-pdf/p970.pdf>

## Questions

Any additional questions, please contact Human Resources:

Tess Wilensky, HR Service Center Associate

[tess\\_wilensky@emerson.edu](mailto:tess_wilensky@emerson.edu)



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This Form must be completed for all graduate level courses for which an employee is requesting an income exclusion above the \$5,250 annual allowance allowed under Section 127 of the Internal Revenue Code. **Prior to completing this form, make sure that you have already submitted your *Tuition Remission Waiver* form to Human Resources.**

### Instructions:

Complete this form and submit to your manager for approval. Once approved, submit with the following to **Tess Wilensky in Human Resources at [tess\\_wilensky@emerson.edu](mailto:tess_wilensky@emerson.edu)**:

- Completed/signed Tuition Tax Exclusion Request Form
- Copy of Course Description(s) from course catalog
- Copy of Job Description (if available)
- Supporting Documentation (if necessary)

**This form and all documentation must be received by HR at least 2 weeks prior to the start of the applicable semester.**

Submit only **ONE FORM** per requested semester

Employee Name: \_\_\_\_\_ Employee ID#: \_\_\_\_\_

Employee's Date of Hire: \_\_\_\_\_ Student ID#: \_\_\_\_\_

Year for which you are requesting: 20\_\_\_\_

Semester (Select **only** one):

- |                                 |  |                                    |
|---------------------------------|--|------------------------------------|
| <input type="checkbox"/> Fall   | <input type="checkbox"/> May Intersession* | <input type="checkbox"/> Summer I  |
| <input type="checkbox"/> Spring | <input type="checkbox"/> Full Summer       | <input type="checkbox"/> Summer II |

Course Information (for additional courses, please submit additional form)

Course #	Credits	Course Title	Day/Time

If related to professional development, please provide program details (if additional room is needed, please attach as an additional document):

Program Name	Credits (as applicable)	Program Description	Day/Time

How is this coursework or professional development related to your current job? Please be specific (attach details if relevant; add separate page for more room, if needed, and add additional documents or attachments as necessary).

Course #	Justification (type in boxes below)

**Employee Certification:**

To qualify for income exclusion, a "yes" answer is required for either statement (1) or (2), and a "no" answer is required for both statements (3) and (4). Employee certifies the following:

Insert course number(s) and select your response to each question for each course.  I certify that these courses:	Course #  _____	Course #  _____
(1) Maintain or improve skills required in my current job.	Yes  No	Yes  No
(2) Meet the express requirements of my employer, or the requirements of applicable laws or regulations, imposed as a condition of retaining my job, status, or rate of pay.	Yes  No	Yes  No
(3) Are required to meet the minimum educational requirements for my current job	Yes  No	Yes  No
(4) Will qualify me for a new trade or business	Yes  No	Yes  No

I believe that the graduate level course(s) listed on this form may be excluded from my gross income under section 162 of the Internal Revenue Code.

I hereby claim that as indicated, the courses detailed on this form meet the IRS definition of job related as defined in Treasury Regulation Section 1.162.5. **I also understand that tuition exemption benefits for any courses that are not job related are considered taxable wages, and that, should the IRS determine that the above courses are not job related, I am responsible for any assessed taxes and penalties.**

\_\_\_\_\_  
Print Employee Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



# Tuition Tax Exclusion Request Form

**Department Manager Approval:**

As this employee’s supervisor or department head, I certify that this form is accurately completed, and that the indicated courses or programs are job related as defined by the IRS, to the best of my knowledge. I certify that I have compared the description(s) of the course(s) listed above with the employee’s job description and agree with the statements included in this application.

\_\_\_\_\_  
Print Supervisor Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**HR Department Approval:**

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date