

August 5, 2015

To: Hiring Managers, Individuals Supervising Graduate Assistant, and Graduate Assistants

From: Dan Webb
Director, Office of Human Resources and Payroll, UTC
Randy Walker
Associate Dean, The Graduate School UTC

Subject: *CLASSIFICATION OF GAs FOR IRS PURPOSES*

It is critical and necessary that all graduate assistantship positions be classified properly for IRS taxation purposes. Graduate assistant fee waivers are subject to taxation depending on how the position is classified. As you will note in other attachments to the e-mail, GRA and GTA position are exempted from taxation on tuition waivers. The tuition waiver of some graduate service assistants may be exemptible based on degree program and the work they perform in the GA position. To assist Human Resources staff in classifying each graduate assistant position, the form described in the following paragraph must be completed.

Each position will require a detailed position (or job) description. The position description should list the responsibilities of the position and any other details necessary to inform the applicant of the position responsibilities. Use the form titled "GA Position Description" to provide this information and all of the information requested.

The above form must be submitted by February 8, 2012. Failure to provide the form will result in the GA being classified as a service assistant, will be taxed for any tuition waiver in excess of \$5,250 per year, which includes the out-of-state fee waiver.

For questions regarding completing the GA Position Description form, contact Randy Walker at ext. 4478 in the Graduate School or Dan Webb (4760) or Jina Johnson (4014) in the HR Office.