THE UNIVERSITY OF TENNESSEE
Employee Request for Job Related Tuition Waiver

An employer may pay graduate tuition and educational related expenses or provide tuition reduction on a tax-free basis if the tuition qualifies as a working condition fringe benefit under Code Section 132 (i.e., if the tuition were directly paid by the employee, a deduction would be allowed under Code Section 162 or 167).

Employee Name_____

Employee Title _____ PER# _____

Responsible Department _____ Semester/Year _____

DEFINITION OF "JOB RELATED" EDUCATION

The Internal Revenue Service (IRS) states that "job related" education must

- be required by your employer or the law to keep your present salary, status, or job (and serve a business purpose of your employer) **OR**
- maintain or improve skills needed in your present job

****NOTE: The IRS also requires you to be established in a trade or business before starting your coursework and excluding from your income any educational assistance provided by your employer. Carrying on a trade or business has been defined as entailing considerable continuous and regular activity.**

HOWEVER, even if your education meets one of the above requirements, it is NOT excludable if it

- is needed to meet the minimum educational requirements of your present trade or business **OR**
- is part of a program of study that can qualify you for a new trade or business, even if you have no plans to enter that trade or business.

(A change of duties is NOT a new trade or business if the new duties involve the same work you did in your old job.)

DOCUMENTATION OF "JOB RELATED" EDUCATION

☐Yes☐No My program of study is job related. (If NO, benefit is taxable and you DO NOT NEED to complete the rest of this section.)

Describe the content of the course(s) you are taking this semester/summer session:

Describe how the knowledge learned in the above course(s) will improve or enhance your ability to perform your current job (attach additional sheets if necessary)*:

I request that the value of the waiver for the above job related course(s) be excluded from my taxable income.

_____

Signature of Employee **Date**

I have reviewed the above statements and agree that the above course(s) are "job related" as defined above.

_____

Signature of Department Head **Date**

*Below is a generic statement that may be used as a guide in developing your own explanation:
"This course provides me with knowledge of statistical processes and methods of interpreting data that are beneficial in my daily activities of compiling and analyzing enrollment data to facilitate managerial decisions."