

Graduate Employee Tuition Benefit Tax Exemption Rules and Certification of Job Relatedness

IMPORTANT INSTRUCTIONS - READ FIRST

This form is to be used by Regis University employees who are GRADUATE students taking courses at Regis University using the Regis University Employee Tuition Benefit (ETB), to certify tax exemption based on job-relatedness.

**Undergraduate students do not need to complete this form. All Regis University ETB costs for undergraduate tuition is non-taxable.

TAXATION RULES FOR GRADUATE EDUCATION

The IRS allows for a \$5,250 yearly income tax exclusion for graduate tuition.

What does this mean to me? If employees use Regis University ETB for graduate classes not related to your current job, taxes will be assessed after the yearly exclusion is exhausted.

Please note that *job related* graduate education classes would continue to be non-taxable after the \$5,250 tax year exclusion, as long as you meet the following criteria:

To show job relatedness, the degree program and course(s) taken must *either*:

- 1) Be required by Regis University or by the law as a condition of keeping your present salary, status, or job (and serve a business purpose of the University); or
- 2) Maintain or improve the skills needed for your present work or position.

Even if your degree program and/or courses meet one or both of the requirements above, it is NOT qualifying if it is:

- 1) Needed to meet the minimum educational requirements of your present trade or business; or
- 2) Required as a 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.

Example: You are an Administrative Assistant taking courses for an M.A. in Counseling. One of your required courses is a Microsoft Word class which can help you with your current job tasks as an Administrative Assistant. However, you will be denied tax-exemption for that class even though it is relevant to your current job, because your Counseling degree will qualify you for a new trade.

If, after reviewing the above requirements, you believe the degree program and course you will be taking is *job related*, please complete the attached Certification of Job Relatedness form. This form needs to be returned to the Department of Human Resources by the first day of the term in which the tuition waiver is being applied in order to be considered.

HOW TO SUBMIT YOUR JOB RELATEDNESS FORM:

<p>BY U.S. MAIL Make a copy for your records and send originals to:</p> <p>Regis University 3333 Regis Blvd. K-4 Denver, CO 80221</p> <p>BY CAMPUS MAIL Human Resources/ K-4</p>	<p>BY FAX Keep a copy of the fax transmission report with the form for your records.</p> <p>303-964-5498 ATTN: ETB</p> <p>BY EMAIL Scan to hrinfo@regis.edu</p>	<p>IN PERSON Keep a copy for yourself and bring the completed original form to:</p> <p>Human Resources Department West Hall, Suite 107</p>
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Graduate Employee Tuition Benefit

Certification of Job Relatedness

REMEMBER: A separate form must be completed for EACH COURSE and submitted by the first day of the term.

NAME	<input type="text"/>	TITLE	<input type="text"/>	DEPT.	<input type="text"/>		
EMP ID #	<input type="text"/>	PHONE	<input type="text"/>	EMAIL	<input type="text"/>		
DEGREE PROGRAM	<input type="text"/>			TERM:	<input type="checkbox"/> Fall	YEAR	<input type="text"/>
COURSE TITLE & #	<input type="text"/>			<input type="checkbox"/> Spring			
				<input type="checkbox"/> Summer			

Example: MBAM 612

COURSE DESCRIPTION:

THIS DEGREE PROGRAM & COURSE IS JOB-RELATED BECAUSE:

** Print, sign and forward this form to your supervisor whose signature is required.

I have read and understand the guidelines for job-related coursework and hereby certify that the above listed graduate level course meets the qualifying Regis University and IRS educational criteria that allows me an exemption from taxation.

Employee Signature

Date

I have read and understand the guidelines for job-related coursework and hereby certify that the above listed graduate level course meets the qualifying Regis University and IRS educational criteria that allows the named employee an exemption from taxation.

Supervisor Signature

Print Supervisor Name

Date

Submit this form to the Department of Human Resources per instructions on Page 1.