

# GRADUATE-LEVEL TUITION BENEFITS REQUEST FOR REVIEW AS WORKING CONDITION FRINGE

Send completed form by email to HR at [benefits@uah.edu](mailto:benefits@uah.edu) or fax to 256-824-6908

Complete this form if you believe that all or some of your graduate-level tuition benefits may qualify as a working condition fringe benefit, as described on page 2 of this form. Completion of this form does not ensure that tuition benefits will be excludable from taxable income, but it will assist in determining what portion, if any, is taxable.

Employee Name: \_\_\_\_\_ Employee ID: \_\_\_\_\_ Email: \_\_\_\_\_  
Job Title: \_\_\_\_\_ Department: \_\_\_\_\_  
Typical Duties: \_\_\_\_\_

Academic Program: \_\_\_\_\_  
Degree to be received (if any): \_\_\_\_\_

## COURSES TAKEN DURING SPRING SEMESTER:

Term: \_\_\_\_\_ Year: \_\_\_\_\_ Credit Hours: \_\_\_\_\_  
Course # and Title: \_\_\_\_\_  
Explain how the course relates to your current job: \_\_\_\_\_  
\_\_\_\_\_

Term: \_\_\_\_\_ Year: \_\_\_\_\_ Credit Hours: \_\_\_\_\_  
Course # and Title: \_\_\_\_\_  
Explain how the course relates to your current job: \_\_\_\_\_  
\_\_\_\_\_

## COURSES TAKEN DURING SUMMER SEMESTER:

Term: \_\_\_\_\_ Year: \_\_\_\_\_ Credit Hours: \_\_\_\_\_  
Course # and Title: \_\_\_\_\_  
Explain how the course relates to your current job: \_\_\_\_\_  
\_\_\_\_\_

Term: \_\_\_\_\_ Year: \_\_\_\_\_ Credit Hours: \_\_\_\_\_  
Course # and Title: \_\_\_\_\_  
Explain how the course relates to your current job: \_\_\_\_\_  
\_\_\_\_\_

## COURSES TAKEN DURING FALL SEMESTER:

Term: \_\_\_\_\_ Year: \_\_\_\_\_ Credit Hours: \_\_\_\_\_  
Course # and Title: \_\_\_\_\_  
Explain how the course relates to your current job: \_\_\_\_\_  
\_\_\_\_\_

Term: \_\_\_\_\_ Year: \_\_\_\_\_ Credit Hours: \_\_\_\_\_  
Course # and Title: \_\_\_\_\_  
Explain how the course relates to your current job: \_\_\_\_\_  
\_\_\_\_\_

## **DEFINITION OF WORKING CONDITION FRINGE BENEFIT EXCLUSION FOR EDUCATION:**

In general, employer-provided graduate level tuition assistance benefits that exceed \$5,250 annually are subject to taxation. However, certain job-related tuition assistance benefits in excess of \$5,250 are not subject to taxation if they meet the requirements of a “working condition fringe benefit” under Sections 132 and 162 of the Internal Revenue Code. To qualify for exclusion, the education must meet the requirements of Reg. Section 1.162-5, as detailed below. Each course must be evaluated individually.

The education must meet at least one of the following tests:

- The education is required by the employer or by law for the employee to keep his or her present salary, status, or job. The required education must serve a bona fide business purpose of the employer,  
OR
- The education maintains or improves skills needed in the job.

However, even if the education meets one or both of the above tests, it is NOT qualifying education if it:

- Is needed to meet the minimum educational requirements of the employee's present trade or business,  
OR
- Is part of a program of study that will qualify the employee for a new trade or business.

For additional information, see [IRS Publication 970](#) pages 66-69.

## **EMPLOYEE CERTIFICATION AND SIGNATURE:**

I certify that the information provided on this form regarding my graduate-level educational benefit is complete and accurate to the best of my knowledge.

---

Employee Signature

---

Date

**SEND COMPLETED FORM BY  
EMAIL OR FAX TO HUMAN RESOURCES  
benefits@uah.edu Fax: 256-824-6908**