

APPLICATION FOR TAX EXEMPTION OF A GRADUATE-LEVEL COURSE

IRS regulations regarding employer-provided educational assistance for employees require that applicable graduate-level education benefits valued over \$5,250 in any single year be recorded as income to the employee and subject to tax withholding. The IRS allows for exception to this rule when the graduate course taken is determined to be job-related.

Note: Under IRS regulations, the definition of job-related applies only to courses required to maintain an employee's current position, courses mandated to maintain a professional certification or licensure or courses required as a condition of employment for new hires. Employees seeking to add to their credentials by earning an advanced degree or those hoping to advance professionally by pursuing an advanced degree are not eligible for this exemption.

For an eligible employee to be considered for a tax waiver, he/she must complete this form and return it to HRD no later than **two weeks** after the course begins. Once a determination is reached, the employee will be notified via email. If approved, the Payroll Office will be alerted. If you have any questions regarding this form, please contact your designated HR Service Partner.

SECTION I - EMPLOYEE INFORMATION

Employee Name: _____ University ID: _____
Department/College: _____
Job Title: _____
Work #: _____ Email: _____@hartford.edu

SECTION II – COURSE INFORMATION

Course Name: _____ Semester: _____
Course Number: _____ Year: _____

SECTION III & SECTION IV MUST BE COMPLETED ON THE REVERSE SIDE

These sections must be completed by the employee in detail in order for this request to be reviewed.

SECTION V - EMPLOYEE SIGNATURE

I certify that that the above graduate course is work-related and therefore, request consideration for a waiver on the taxes associated with it. I understand that if this request is not approved, I will be solely responsible for any applicable tax withholdings associated with the graduate course.

Employee: _____ Date: _____

SECTION VI – TO BE COMPLETED BY THE SUPERVISOR

Approved

I certify that the above mentioned graduate course is related to the work that this employee is performing at the University of Hartford. I believe that this course will benefit both the department and the University.

Denied

Dean/Department Head: _____ Date: _____

SECTION VII – TO BE COMPLETED BY HRD

Approved

Denied

HRD Representative: _____ Date: _____ Verified: _____

