

WPI Graduate Level Course Job Related Designation Form

Refer to instructions on bottom before completing the form. Please print all information.

Name: _____ ID #: _____

Department: _____ Campus Extension: _____

Title: _____ Department Head/Supervisor _____

Course No. Course Name Academic Term Credit Hrs. Dept Head/Supervisor Approval

Based on the IRS regulations, your Department Head/Supervisor must review each course to determine if a course is job related. If your Supervisor determines a course is job related, he/she must sign to the right of each job related course listed above. If the course is not job related, he/she should not sign next to the particular course.

Instructions for Completion of Job Related Designation Form

This form is to be used by the Supervisor to designate, based on course content and job responsibilities, that the course(s) taken is job related and should be excluded from taxation. *Education expenses are not deductible if they are incurred to meet minimum educational requirements for the individual's current position or to qualify the employee for new employment.*¹

The following guidelines must be followed:

1. Any course that maintains or improves skills required by the employee's **current job** as supported by his/her job description is to be considered job related.
2. Any course that allows the employee to meet minimum job requirement for his/her **current job** as supported by his/her job description is to be considered job related.

After your Supervisor has signed this determination, the form must be returned to the Office of Human Resources along with your completed Tuition Remission Form.

Please make certain that you read and sign the statement of understanding.

Statement of Understanding

I understand that the graduate level course(s) my Supervisor has designated as job related are subject to review by the Internal Revenue Service. As an employee and under the current tax legislation, I am allowed a tax exemption on all job related courses. If the course(s) so designated is found not to be job related the value of my tuition remission amount will be considered taxable income for which I may owe income taxes, FICA payments, and/or late fees, interest and civil fines.

Employee's Signature

Date

¹ Reg Sec. 1.162-5(b)