

WPI
Request for Off-Campus Educational Assistance

Employee Name (Print or Type)

Department

I am going to enroll in the following program of study:

Course*: _____
A course description for the above named course must be attached.

Course*: _____
A course description for the above named course must be attached.

College/University: _____

Dates: _____

Estimated Tuition cost per semester: \$ _____
Total

I understand that I will be reimbursed under WPI's Off-Campus Education Assistance Program 75% of the tuition and mandatory academic fee expense. I also understand that payment/reimbursement will be made directly to either the college/university or myself provided I am still employed at the end of the semester for which I was enrolled and upon proof of successful completion of each unit, credit, or semester (a copy of the grade report and itemized receipt must be submitted to Human Resources for payment/reimbursement).

Signature of Employee

Date

Supervisor Approval

Date

Human Resources Approval

Date

*Section 127, which represents employer provided Educational Assistance, has **not** been extended after June 30, 1996. Therefore, effective July 1, 1996 graduate level tuition assistance for employees must be included in an employee's taxable wages. However, if the graduate level course is considered job related the tuition assistance would be exempt from being included in your taxable wages.

A course would be considered job related and would be excluded from taxable wages if it meets one of the following criteria:

- 1) **Maintains or improves skills required by the individual in his/her employment or other trade or business, or**
- 2) **Meets the express requirements of the individual's employer or the requirement of an applicable law or regulation, imposed as a condition of employment.**

As noted by both my signature and my supervisor's signature below, we have reviewed and determined that the graduate level course is ___ /is not ___ to be considered job related for purposes of taxability.

Employee Name (please print)

Employee Signature

Supervisor's Name (please print)

Supervisor's Approval