

**California University of Pennsylvania
Graduate Course Work Assessment
for Income Tax Purposes**

**Cal U/SAI Employees Only
(Not to be used for dependents)**

Employee Name:	Fall ___ Spring ___ Summer ___ Winter___
Address:	Year_____
Phone Number:	Employee ID No. _____
Course Title and Description (outline objectives and relevance of courses to present job duties):	
_____ Employee's Signature	_____ Date
_____ Supervisor's Signature	_____ Date
The above courses are deemed to be ___ job-related / ___ non-job-related; the amount of tuition remission is ___ taxable / ___ non-taxable.	
_____ President or Designee	_____ Date

See directions on back of form

**INSTRUCTIONS FOR GRADUATE LEVEL COURSE WORK ASSESSMENT –
UNIVERSITY/SAI EMPLOYEES ONLY
(Not to be used for Dependents)**

1. Complete this form showing **ONLY** graduate-level courses for which you have enrolled under the University tuition remission program. Sign, date, and forward the form to your work supervisor.
2. Have your supervisor certify the job-related/non job-related portion of the form by circling job-related or non job-related, signing, dating, and returning the form to you.
3. Graduate-level fee remission for employees is not taxable to the employee, so long as the course(s) are job-related as strictly defined by the Internal Revenue Service.

Graduate courses are considered work-related, if the courses:

- A. Maintain or improve skills **required** in your employment; or
- B. Meet the express requirements of the University, or the requirements of applicable law or regulations, imposed as a condition to retain your present position or salary.

However, even if the education meets the requirements listed above, the courses are not considered work-related if they:

- A. Are required in order to meet the minimum education requirements for qualification in your job; or
- B. Qualify you for a new trade or business.

If your supervisor is uncertain if the graduate courses are work-related, the supervisor should contact the Personnel Office for assistance in making the determination.

4. It is your responsibility to obtain your supervisor's job-relatedness certification and forward the form to the Personnel Office.
5. If you fail to respond to the required submission deadline, the University will be obligated to consider the value of your graduate-level tuition remission as taxable.