Job-Related Graduate Course Certification Form

Term:  Fall  Spring  Summer Year:

I. Employee - Employment Information

Last Name:  First Name: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

EmplID:

Job Title: Degrees Currently Held:

Work Phone: **(     )     –**

Department: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Supervisor: **\_\_\_\_\_\_\_\_** Hire Date *(mm/dd/yyyy):* **/    /**

1. What is your present position at the University of Iowa and please explain your key areas of responsibility?

2. What is the minimum educational requirement for this job?

II. Education Objective—Degree Program

Degree Program:

Name of University:

Start Date *(mm/dd/yyyy):* **/    /** Completion Date *(mm/dd/yyyy)*: **/    /\_\_**

**Course #1 - Title:      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Course Number:

Relation to Current Position – How will this course assist you in your present job? *(if you need more space, please attach a sheet of paper):*

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| --- |
|  |

This course (check one) meets\_\_\_\_\_ does not meet\_\_\_\_\_ the definition of job related as defined by Treasury Regulation Section 1.162-5.

**Course #2 - Title:      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Course Number:

Relation to Current Position – How will this course assist you in your present job? *(if you need more space, please attach a sheet of paper):*

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This course (check one) meets\_\_\_\_\_ does not meet\_\_\_\_\_ the definition of job related as defined by Treasury Regulation Section 1.162-5.

**Course #3 - Title:      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Course Number:

Relation to Current Position – How will this course assist you in your present job? *(if you need more space, please attach a sheet of paper):*

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This course (check one) meets\_\_\_\_\_ does not meet\_\_\_\_\_ the definition of job related as defined by Treasury Regulation Section 1.162-5.

**Course #4 - Title:      \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Course Number:

Relation to Current Position – How will this course assist you in your present job? *(if you need more space, please attach a sheet of paper):*

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This course (check one) meets\_\_\_\_\_ does not meet\_\_\_\_\_ the definition of job related as defined by Treasury Regulation Section 1.162-5.

**III. Employee and Supervisor Certification**

To the best of my knowledge, I hereby certify that the indicated courses of the previous page I am taking this semester meet the IRS definition of job-related as defined in Treasury Regulation Section 1.162-5 to qualify as a working condition fringe benefit. I further certify that the education costs would qualify as a deductible employee-business expense on my own personal income tax return. I also understand that, should the IRS determine that the above courses do not meet the criteria of job-related as defined in Treasury Regulation Section 1.162-5, I may be responsible for any assessed taxes and penalties.

**Employee’s Signature**:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date *(mm/dd/yyyy):*

To the best of my knowledge, I certify that, as this employee's supervisor or department head, the information provided in Section I and II above represents a complete and accurate description of this employee’s job duties and the relationship of the courses to their current position.

**Supervisor’s Signature**: Date *(mm/dd/yyyy):*

To the best of my knowledge, I certify that, as Tax Manager (or University Controller), the course(s) or program indicated is/are job-related as defined by the IRS.

**Controller’s Office Signature**:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date *(mm/dd/yyyy*):

Job-Related Graduate Course Certification Process

NOTE: If this form is not on file, employee tuition benefits for costs not covered under the [Tuition Assistance Program](http://www.uiowa.edu/learn/awards/tuitionassist.html) will be taxable to you. Graduate tuition that is waived under the Tuition Assistance Program is taxable to you beyond the first $5,250 in a calendar year. Remember that you must submit a new certification form every semester.

# Eligibility

Complete this form (1) if you receive Tuition Benefits for graduate level courses or a graduate degree program, and (2) the working condition fringe benefit requirements of IRC 132(d) and IRC 162 are met which state that the education must be job-related, defined as maintains or improves job skills as outlined in Treasury Regulations section 1.162-5.

# Background

Under current federal rules and regulations, tuition benefits for graduate courses are taxable unless certain conditions are met, such as the course(s) are job-related. A course is job-related (and the tuition benefit is tax-exempt) if it meets the criteria in Treasury Regulations Section 1.162-5, namely:

1. The course maintains or improves skills required in your current position;  
     
   Or
2. The course meets express requirement of applicable law, to retain (but not obtain) your current position;  
     
   And
3. The course does not enable you to meet the minimum educational requirements for your current job;  
     
   And
4. The course does not qualify you for a new trade or business.

In other words, a course is considered job-related if either (a) or (b) is true, **and** if both (c) and (d) are true.

To qualify, the courses must be directly related to your **current** duties rather than providing skills for a new position. Typically, all doctoral programs are considered taxable since the IRS considers these programs or degrees upward-bound education that may qualify you for a new trade or business as defined by IRS criteria. Master’s degrees may or may not be taxable, depending upon whether the courses may qualify you for a new trade or business. Courses that enable you to pursue a new trade or career would NOT be considered job-related and therefore, would be taxable. Keep in mind that tax laws are complicated and change often. Your best source of information about tax laws and how they affect you is your personal tax advisor.