



UNIVERSITY OF
ST. THOMAS

Statement of Job Relatedness For Employee Graduate Tuition Remission Required Under Income Tax Regulations

Employee -Last Name, First Name	Employee ID#
Job Title	Department
Summarize job description to establish job relatedness for each course. Attach additional documentation if necessary:	

I certify that I am currently matriculated in the following graduate-level degree program at UST and in good standing:		
School	Program Name	Anticipated Degree

I am requesting the courses listed below be considered job related for the following semester:
 Fall Spring Summer I Summer II Year 20_____

Course #	Course Title	Number of Credits
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Check ONE of the following conditions that apply to the above course. Attach a copy of the course description.
 ___ The education maintains or improves skills needed in my current job
 ___ The education is required by the University or the law to keep my present salary, status or job and the education serves a bona fide business purpose at the University
 ___ **The following two conditions DO NOT apply to the above course:**
 1. The education is needed to meet the minimum educational requirements of my current job, and
 2. The education will qualify me for a new trade or business

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 2. The education will qualify me for a new trade or business

This information is submitted to enable the University to determine whether to withhold taxes from tuition remission for graduate level courses that is in excess of \$5,250 in a calendar year. I understand that I may be required to supply additional information to confirm job relatedness. I understand that the taxability of tuition remission for any course is subject to final determination by the IRS, and that I will be responsible for the payment of all taxes judged by the IRS to be owed by me.

Employee Signature: _____ **Date:** _____

As the immediate supervisor of the above-named employee, I have read the above and believe and confirm that it is true. I certify that the courses are directly related to and required in the employee's position.

Supervisor's Signature: _____ **Date:** _____

Reviewed & Approved by Human Resources: _____ **Date:** _____

For Business Office Use Only: