

Job-Related Graduate Course Exclusion Application

Updated August 10, 2023

This form may be used when a University of Minnesota employee is receiving tuition benefits for graduate-level courses and the benefit value may exceed \$5,250. If certain criteria are met, the benefits may be excluded from the employee's income. The form should be submitted to taxhelp@umn.edu after the employee and supervisor have signed. See the following pages for instructions and FAQ's.

Employee Name:	
Employee ID #:	Employee E-mail:
Job Title / Working Title:	
Department:	
Course #:	Course Name:
Year:	Term: <input type="checkbox"/> Spring <input type="checkbox"/> May/Summer <input type="checkbox"/> Fall
Briefly describe how this course relates to your current job duties:	

Please answer the following questions:

1. Will the course maintain or improve skills required in performing the employee's current position? Yes No
2. Is the course required by the University, or by law, as a condition of continued employment in the employee's current position? Yes No
3. Is the course needed to meet the minimum educational requirements of the employee's current position? Yes No
4. Is the course part of a program of study that will qualify the employee for a new trade or profession? Yes No

Each person signing this application certifies that they have read the instructions, agree that the answers above are accurate, and understand that the employee and department are liable for any taxes and/or penalties if the answers above are later found to be incorrect.

<i>Employee Signature</i>	<i>Supervisor Approval</i>
Signature:	Signature:
Date:	Printed Name:
	Email:



Instructions: Job-Related Graduate Course Exclusion Application

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The Regents Scholarship Program can be used to cover 75% of graduate level tuition costs for eligible University of Minnesota employees. This type of graduate level tuition benefit is taxable when its value exceeds \$5,250 in a calendar year. However, if a course is job-related and other criteria are met, the value of that course can be excluded from the \$5,250 threshold.

Application Process: To request a review of whether a course is job-related and meets the criteria to qualify for this exclusion, an application must be submitted by sending this form to the Tax Management Office at taxhelp@umn.edu.

Due Date: Please submit the application prior to the first billing due date for the course. Late applications may not be processed. Late applications may result in over-withholding on an employee's paycheck and subsequent manual corrections if later approved. Once the last pay period for the calendar year is closed, applications for that year's courses can no longer be processed.

Completing the Form: A separate application form is needed for each course. This form is a fillable PDF and may be signed electronically. Each application must be signed by the employee and their supervisor before it can be submitted.

Responsibility: The employee and their supervisor are most knowledgeable about the employee's position and how a course relates to that position. To approve this application, the Tax Management Office relies on the information provided. By signing, the employee and supervisor certify that the answers on the form are accurate. The employee and department will be responsible for any taxes or penalties assessed on audit by the Internal Revenue Service. If this occurs, the University may also be required to issue corrected W-2s to the employee and the IRS, and the employee could be required to file amended tax returns.

Frequently Asked Questions:

- *How does a course relate to an employee's current job duties?* Generally, consider how the employee will apply what they learn from the course to their current job. That connection is the key issue for determining whether a course is job-related. It is important to remember that each course is analyzed separately. Being part of a degree or program does not make a course related to an employee's job and is irrelevant for purposes of this application. Employees should not include this reference in the explanation of how the course relates to their position.
- *Example description:* "In my role as an Administrative Specialist, I am responsible for department communications. This course covers digital communication, which will improve my skills for developing newsletters and online outreach through social media."



- *What are the minimum educational requirements described in question 3?* This would be a situation where an employee was required to take a certain course or finish a program before they could be hired. Keep in mind that if the employee is already working in their position, it is apparent that the course is not required prior to their hire.
- *What is a new trade or profession described in question 4?* A new trade or profession is a significant change from an employee's current area of work, such as attending law school when an employee is not a lawyer. If a program instead merely leads to the potential for promotion or advancement within an employee's field, this question would be answered "No."
- *Where can I find out whether my tuition benefit is over \$5,250?* You can see the total value of your Regents Scholarship tuition benefit in MyU, in the My Finances section. Note that the amounts listed there are not adjusted based on what has been excluded from your taxable income as job-related.
- *If my benefit hasn't exceeded \$5,250, should I apply anyway?* If your tuition benefit for the calendar year does not exceed \$5,250, there is no need to apply. However, if you expect that your benefit will exceed that amount, you do not need to wait to apply until that actually happens.

Please review [Tax Implications of Regents Scholarship Program](#), an appendix to the [Regents Scholarship Program Policy](#), for additional information. If you have questions about how your tuition benefits may impact your personal taxes, please consult your tax advisor.

