

**CERTIFICATION OF GRADUATE LEVEL COURSES AS WORK RELATED FOR
RESEARCH PERSONNEL ONLY**

Research Personnel Exception:

If you are a research assistant, research associate, or research scientist, your tuition benefits may be tax exempt.

The IRS specifically excludes research personnel whose employment is related to their student status from taxable tuition benefits.

The employee must complete the form each semester for courses eligible for exemption. *If the form is not approved or received by the due date, taxable income will be reported and taxes will be withheld from your paycheck*

Completed forms must be submitted to the Benefits Administration Department by:

- **Fall Semester-No later than September 10**
- **Spring Semester-No later than January 15**
- **Summer Semester-No later than May 26**

Note: If you fail to apply and believe that the tuition is tax-exempt, you will be responsible for taking the appropriate deductions on your tax return in order to be reimbursed for the taxes.

Employee Information:

Employee Name _____ Social Security # _____

Home Address _____

Daytime Phone # _____ Employee Classification: **Assistant** **Associate** **Scientist**
(Please indicate with a √ in one box only)

Course Information: Must complete form for each course eligible for exemption

Name of Degree Program _____ Type of Degree _____

Graduate Course Name and Number _____ Semester and Year _____
(One course name and course number only)

Number of credits _____
(If applicable)

Job Information:

Department _____ Title _____

I certify that this graduate class is related to my current job.

Employee Signature _____ Date _____

To be completed by Benefits Administration

Reviewed by Benefits Administration _____ Date _____
 Approved Not Approved

Revised: 01/10/08