



Remit to:
 Office of Controller & Treasurer
 Tax & Compliance Officer
 P.O. Box 5227
 Mississippi State, MS 39762
 Mail Stop 9602

Employee Request for Job Related Tuition Remission

An employer may pay graduate tuition and educational related expenses or provide tuition remission on a tax-free basis if the tuition qualifies as a working condition fringe benefit under Internal Revenue Code (IRC) § 132.

Employee Name: _____

Employee Title: _____ MSU ID: _____

Responsible Department: _____ Semester/Year: _____

DEFINITION OF "JOB RELATED" EDUCATION (IRS Publication 970)

The Internal Revenue Service states that "job related" education must

- be required by your employer or the law to keep your present salary, status, or job (and serve a business purpose of your employer) **OR**
- maintain or improve skills needed in your present job

HOWEVER, even if your education meets one of the above requirements, it is NOT excludable if it

- is needed to meet the minimum educational requirements of your present trade or business **OR**
- is part of a program of study that can qualify you for a new trade or business, even if you have no plans to enter that trade or business

(A change of duties is NOT a new trade or business if the new duties involve the same work you did in your old job.)

DOCUMENTATION OF "JOB RELATED" EDUCATION

Yes No My program of study is job related. (**If no was selected, the benefit of tuition remitted over \$5,250 is taxable per IRC § 127 and you DO NOT NEED to complete the rest of this section. **)

Describe the content of the degree program you are participating in this semester/summer session:

For example:

"The Master of Science in Statistics offers me knowledge of statistical procedures and methods of interpreting data that are helpful in my daily activities of compiling and analyzing enrollment data to facilitate managerial decisions."

I request that the value of the waiver for the above job related course(s) be excluded from my taxable income.

 Signature of Employee

 Date

I have reviewed the above statements and agree that the above course(s) are "job related" as defined above.

 Signature of Department Head

 Date