

Simmons University Employee Tuition Eligibility Form and Graduate Course Tax Exempt Request

Please note this is an eligibility form, Not a Registration form. If you are a returning student, a new degree-seeking student or a non-degree student you must register through your respective admissions office or the Registrar' Office.

Academic Year _____ (Choose one) Graduate Undergraduate

Semester (Choose one) Fall Spring Summer I Summer II

Are you accepted into a degree-seeking program What program? _____

Taking this class as a non-degree student? _____ Have you taken a non-degree class before? _____

Course Number(s)/ Name(s)	Section Number	Credits

Student Information (Choose one) Employee

Employee Information

Name of Employee Department Supervisor/Manager

Employee Signature _____

Supervisor/Manager Signature _____

Human Resources Signature _____

After all signatures are complete, return the entire form to Human Resources. Reminder. ALL STUDENTS MUST ADHERE TO THE RULES OF THE UNIVERSITY REGARDING ADD/DROP AND FINAL REGISTRATION DATES. You could be subject to additional charges if you withdraw from the class after the add/drop timeline or if the employee terminates employment while taking classes. Please see the tuition policy for more detail.

Please note that graduate students are responsible for paying the tax on the value of the graduate courses. The value is added to their W2, or the employee's W2 if the course pertains to a dependent. Taxes will be withheld through periodic payroll deductions. Simmons employees taking graduate courses must complete the Graduate Tax-Exempt Request form to determine if the course(s) is exempt from tax.

HR Notes: Total eligible credits for tuition remission: _____

Cost Share: _____

Return completed forms to hr@simmons.edu or fax to HR at 617-521-3781

Simmons University **Employee** Graduate Course Tax-Exemption Request

(The Graduate Tax-Exemption form is only required for Graduate Level Courses)

Employee Name: _____

Department and Job Title: _____

Manager Name: _____

Academic Year _____ Semester: *Choose One* Fall Spring Summer I Summer II

Course Name	Course Number	Course Credits

Based on IRS guidelines, Simmons, in consultation with your immediate supervisor will review each graduate level course to determine if the course is sufficiently job related to qualify for exclusion from income tax. If it is determined that a course meets all of the guidelines, you will be notified. After you and your supervisor have signed this form, please return to Human Resources with your Tuition Eligibility Form for review.

I understand taxation of courses is governed by the Internal Revenue Code and guidance issued thereunder. Simmons will determine the tax treatment of any tuition benefit in its sole discretion in accordance with a good faith interpretation of such rules and guidelines and it does not guarantee tax exclusion. You are encouraged to consult your own tax adviser should you have any questions.

Please answer the following questions:

1. Is the course needed to maintain or improve skills required for your job or needed to meet the requirements of Simmons or applicable law in order to maintain your job? YES NO

If YES, please explain

2. Is the course required to meet the minimum educational requirements of our trade or business or part of a program that will qualify you for a new trade or business? YES NO

3. If NO, please explain.

Employee Signature

Date

Manager Signature

Date

Approved by HR

Taxable or Non Taxable