

# Tufts University Tuition Remission Tax Exclusion Form

Print Form

Has the student completed a bachelors degree?

Y  N

If Yes Taxation may apply

Semester \_\_\_\_\_ Year \_\_\_\_\_

### EMPLOYEE INFORMATION

Last Name \_\_\_\_\_ First Name \_\_\_\_\_ MI \_\_\_\_\_

Tufts Employee/Student ID Number \_\_\_\_\_ Work Email Address \_\_\_\_\_ Work Phone \_\_\_\_\_

All applicants must review the policy and procedures on the Tuition Remission website

Employees with a bachelor’s degree who enroll in any Combined UG/Graduate level course(class # higher than 99) are automatically enrolled in the Graduate level of the course by Student Services. Employees seeking tax exclusion from graduate level courses which they claim to be job-related must submit a completed Tuition Remission Tax Exclusion Form.

### COURSE INFORMATION

Call # \_\_\_\_\_ Course # \_\_\_\_\_ Course Title \_\_\_\_\_

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A course description(s) must be included COPY / PASTE from SIS here: [go.tufts.edu/sis](http://go.tufts.edu/sis)

Current Job Title: \_\_\_\_\_ Please explain how this course(s) are related to your current position

I certify that the courses are (1) Job-Related, (2) Do not meet the minimum requirements of my current position, and (3) Do Not train me for a new profession. A course or degree program which prepares you for a future job at Tufts or elsewhere will does not qualify as job-related.

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

Supervisor Signature ( for employee application only) \_\_\_\_\_ Date \_\_\_\_\_ Supervisor Printed Name \_\_\_\_\_

Email completed form to: [TSS@tufts.edu](mailto:TSS@tufts.edu)  
Must by submitted with required documentation by deadlines as indicated on the [Tuition Remission website](#)  
A Tax Exclusion Form is required for every semester.

### Questions?




- \* For questions regarding **registration, tuition and billing** contact Student Services 617.627.2000
- \* For questions regarding **Tuition Remission eligibility** or **taxation** contact Tufts Support Services 617.627.7000
- \* The Full Plan Guide and details can be found on the [Tuition Remission website](#)

### TSS USE ONLY

Approved  Denied

TSS Sign/Date:

Tufts University  
**Tuition Program Taxation Guidelines for Classes Taken at Tufts**

Who is Covered	What Tufts Provides	Comments
<p><b>Benefits Eligible Employee</b></p> <p>You are an eligible employee if, as of the first day of the semester, you have been continuously employed as a benefits eligible employee for at least three months as of the first day of the semester and are in one of the following employee classifications:</p> <ul style="list-style-type: none"> <li> Exempt or Non-Exempt Employee regularly scheduled to work 17.5 hours or more a week; or</li> <li> Faculty Member with at least a half time, two-semester appointment. (Half time generally means a regularly scheduled teaching load of at least three courses per academic year.)</li> </ul>	<p><b>Full Time Eligible Faculty or Staff:</b> Two courses per semester; graduate or undergraduate taken at Tufts University.</p> <p><b>Half Time Eligible Faculty or Part Time Staff:</b> One course per semester; graduate or undergraduate taken at Tufts University.</p>	<p>Undergraduate courses for employees are excluded from Federal and State taxes under IRC §117(d).</p> <p>Graduate courses for employees are excluded from Federal and State taxes if the course is considered job related under IRC §132(f). (See definition below).</p> <p>Non Job Related Graduate courses for employees are 100% State taxable.</p> <p>Non Job Related Graduate courses for employees are excluded from Federal taxes up to \$5,250.00 per calendar year.</p> <p>Education or training must be job related in order to be excluded from the employee's income under §132.</p> <p><u>Expenses are job related if the education is necessary to:</u></p> <ul style="list-style-type: none"> <li>• Maintain or improve skills required in employees job</li> <li>• Meet express requirements of the employer or the requirements of law imposed as a condition to retaining job status or employment</li> </ul> <p><u>Expenses are not job related if the education:</u></p> <ul style="list-style-type: none"> <li>• Is needed to meet minimum requirements of employee's present or intended job</li> <li>• Is undertaken to fulfill general education aspirations or [is part of a program of study that will qualify you for a new trade or business]</li> </ul>
<p><b>Spouse or Quailified Domestic Partner</b> of an eligible employee, as defined above.</p>	<p><b>Spouses/Quailified Domestic Partner:</b> One course per semester; graduate or undergraduate taken at Tufts University</p>	<p>All courses for qualified domestic partners are 100% Federal and State taxable to the employee.</p> <p>Undergraduate courses for spouses are excluded from Federal and State taxes under IRC §117(d).  Graduate courses for spouses are taxable to the employee.</p>
<p>Dependent Child(ren) of a full time benefits eligible employee (as described above) and the dependent child(ren) of the employee's spouse or qualified domestic partner are eligible to receive tuition remission benefit, so long as the employee has been:</p> <ul style="list-style-type: none"> <li> Employed for at least five (5) consecutive years as a full time benefits eligible employee at the beginning of the semester the employee is applying for benefits.</li> </ul>	<p><b>Dependent Children (matriculated):</b> : four years of undergraduate study in a program at Tufts University. No graduate courses allowed.</p> <p><b>Dependent Children (non-matriculated):</b> who have not been formally admitted to Tufts University may take up to two (2), undergraduate level courses, in a non-degree status during the summer semester only. No graduate courses allowed.</p>	<p>Undergraduate courses for dependent children of benefits eligible employees (and their spouses dependent children) are excluded from Federal and State taxes under IRC §117(d)</p> <p>Undergraduate courses for dependent children of qualified domestic partners are Federal and State taxable to the employee.</p>