



STUDENT TUITION CREDIT FORM

BOX 1 - Employee

Employee Information – Please Print
Employee Id. Record Employee Name: Title: Collective Bargaining Unit (Union): Non-UnitCampus: Presidents OfficeDepartment:

BOX 2 - Employee

Student and Program Information:
Student Name: Student's ID#: Employee Spouse Dependent (under the age 26) Date of birth: Community College, State College or University Campus where class(es) will be taken: Semester (check one): Fall Summer Spring Winter Year Level of Coursework (check one box): Undergraduate Graduate Continuing EducationIf graduate, list course(s) being taken:

If the credit is for a dependent, I agree that he or she meets the IRS standards of dependency and that I claimed him/her as a federal tax dependent last calendar year (or could have but was prohibited due to a Domestic Relations Order).

Employee Signature**Date****Daytime Telephone Number**BOX 3 -
Employee's Dept.
To be completed by the Employee's Department Head if the employee is the student to whom this tuition credit applies:
Is coursework/program job-related? Yes No Release time approved? Yes No**Department Head Signature****Date**BOX 4
Human Resources
To be completed by the University's Human Resources Office:
 Full-time Employee Part-time Employee % Date of Benefitted Hire:

The individual named above is an employee of the University of Massachusetts and is eligible and approved to receive:

 Tuition Credit (Employee, Spouse/Dependent < 2 years' service, Domestic Partner, Cont Ed course) Tuition Credit (Spouse/Dependent 2+ Years' Service only for undergraduate courses at UMass Campus) Release time (if requested) Is this tuition benefit taxable? Yes No If yes, taxable value of tuition benefit \$ **Chief Human Resources Officer or Designee****Date**

Student Tuition Credits Form Instructions

1. The employee completes all required information on the tuition credit form in boxes 1 & 2.
2. The employee prints the completed form and signs in box 2.
3. If the employee is taking graduate level courses and/or is requesting leave time to attend classes, the employees Department Head MUST complete box 3.
4. All Graduate level courses must have each course number and title listed.
5. The employee submits the completed form to Human Resources for authorization. Incomplete forms will not be authorized. Human Resources will research eligibility and authorize credits generally within 48 hours.
6. The employee is responsible to retrieve authorized tuition credit from Human Resources and deliver to appropriate office. Human Resources will not assume responsibility for forwarding tuition credit forms to other departments for processing.

Please visit our website for up to date policies, guidelines, and collective bargaining language relating to tuition credits. <https://www.umassp.edu/employee-center/tuition-waiver-remission>. This section contains policies and contract language for the University of Massachusetts President's Office only. Other campuses should be contacted directly for their tuition policies, taxation and specific requirements.

Taxation of Credits:

Federal law requires that certain employer-provided educational expenses be included in your gross income. Under the Internal Revenue Code, employer-paid tuition (through tuition waivers or educational assistance reimbursements) for courses for which you receive academic credit may be considered taxable income if you receive more than \$5,250 in assistance in a calendar year. If the course(s) maintain or improve skills needed in your present work, the educational assistance amount will not be considered taxable, even if you exceed \$5,250. However, if any of the course(s) taken in the calendar year are part of an advanced-degree program (graduate credit) that will qualify you for a new trade or profession (even if you do not plan on entering that trade or profession), the University must include the value of the course(s) that exceeds \$5,250 as part of your wages and withhold appropriate taxes from your wages.

This tax-free provision does not apply to spouses or dependents taking graduate courses. Therefore, the value of the tuition credit provided to spouses and/or dependent children of employees for graduate level course work under the Tuition Credit policy will be added to employees' taxable wages.

Please note: If the tuition credit applies to courses other than UMass and is deemed taxable, the student must provide a receipt of the waived benefit to the Office of Human Resources within two weeks after registration.