



STUDENT TUITION CREDIT FORM

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| BOX 1 - Employee | <p>Employee Information – Please Print</p> <p>Employee Id. <input style="width: 150px;" type="text"/> Record <input style="width: 50px;" type="text"/></p> <p>Employee Name: <input style="width: 350px;" type="text"/></p> <p>Title: <input style="width: 150px;" type="text"/> Collective Bargaining Unit (Union): <input style="width: 250px;" type="text" value="Non-Unit"/></p> <p>Campus: <input style="width: 250px;" type="text" value="Presidents Office"/> Department: <input style="width: 150px;" type="text"/></p> |
| BOX 2 - Employee | <p>Student and Program Information:</p> <p>Student Name: <input style="width: 250px;" type="text"/> Student's ID#: <input style="width: 150px;" type="text"/></p> <p><input type="checkbox"/> Employee <input type="checkbox"/> Spouse <input type="checkbox"/> Dependent (under the age 26) Date of birth: <input style="width: 80px;" type="text"/></p> <p>Community College, State College or University Campus where class(es) will be taken: <input style="width: 200px;" type="text"/></p> <p>Semester (check one): <input type="checkbox"/> Fall <input type="checkbox"/> Summer <input type="checkbox"/> Spring <input type="checkbox"/> Winter Year <input style="width: 60px;" type="text"/></p> <p>Level of Coursework (check one box): <input type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate <input type="checkbox"/> Continuing Education</p> <p>If graduate, list course(s) being taken:</p> <div style="border: 1px solid black; height: 20px; width: 800px; margin-top: 5px;"></div> <p>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).</p> <hr/> <div style="display: flex; justify-content: space-between;"> Employee Signature Date Daytime Telephone Number </div> |
| BOX 3 - Employee's Dept. | <p>To be completed by the Employee's Department Head if the employee is the student to whom this tuition credit applies:</p> <p>Is coursework/program job-related? <input type="checkbox"/> Yes <input type="checkbox"/> No Release time approved? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <hr/> <div style="display: flex; justify-content: space-between;"> Department Head Signature Date </div> |
| BOX 4 - Human Resources | <p>To be completed by the University's Human Resources Office:</p> <p><input type="checkbox"/> Full-time Employee <input type="checkbox"/> Part-time Employee <input style="width: 50px;" type="text"/> % Date of Benefitted Hire: <input style="width: 100px;" type="text"/></p> <p>The individual named above is an employee of the University of Massachusetts and is eligible and approved to receive:</p> <p><input type="checkbox"/> Tuition Credit (Employee, Spouse/Dependent < 2 years' service, Domestic Partner, Cont Ed course)</p> <p><input type="checkbox"/> Tuition Credit (Spouse/Dependent 2+ Years' Service only for undergraduate courses at UMass Campus)</p> <p><input type="checkbox"/> Release time (if requested)</p> <p>Is this tuition benefit taxable? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, taxable value of tuition benefit \$ <input style="width: 80px;" type="text"/></p> <hr/> <div style="display: flex; justify-content: space-between;"> Chief Human Resources Officer or Designee Date </div> |

NOTE: THIS CERTIFICATE IS VALID FOR 120 DAYS AFTER THE DATE OF SIGNATURE BY THE HUMAN RESOURCES REPRESENTATIVE. A NEW CERTIFICATE MUST BE COMPLETED FOR EACH SEMESTER OF STUDY. THIS CERTIFICATE IS NOT TRANSFERABLE. CERTAIN TUITION /CREDIT BENEFITS ARE TREATED AS TAXABLE INCOME UNDER FEDERAL LAW.

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 employee's 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.