



TAMUK Doctoral Tuition/Fee Waiver Program

Under Internal Revenue Code Section 132, an employee may receive tax free graduate level educational assistance from an employer as a working condition fringe benefit if the education is job related. For example, if the employee had paid for the tuition or fees directly, a deduction would have been allowed under IRC Section 162 or 167.

Job Related Education Tests:

- 1) Education must be required by your employer or by law to maintain your current job, salary or status as long as it serves the business purpose of your employer **OR**
- 2) Education is needed to maintain or improve skills needed in your present job.

Non-Job Related Education Tests:

- 1) Education is needed to meet the minimum educational requirements of your present Job **OR**
- 2) Education is a part of a program of study that can qualify you for a new trade or business. (A change of duties is not a new trade or business if the new duties involve the same type of work you did in your old job.

Employee UIN:	
Employee Title:	
Employee Department:	
Degree Program:	
University:	
Term (Fall, Spring, Summer):	

I hereby certify that graduate tuition and fee waivers provided by Texas A&M University for my educational expenses are Job related because **(Check one)**:

The course or courses taken are required by law or Texas A&M University to maintain current employment; **OR**

The course or courses taken will maintain or improve upon skills needed for current employment.

Arrangements to account for time off from regular work week to attend classes (for supervisor reference):

I further certify that the course or courses taken are not needed to meet the minimum educational requirements of my present job nor are they part of a program of study that can qualify me for a new trade or business.

Under penalty of perjury, I affirm the above information is true and accurate.

Employee Signature

Date

Employee Printed Name

I have reviewed the above statements and agree that the educational assistance provided by Texas A&M University is job related as defined above.

Supervisor or Department Head Signature

Date

Supervisor or Department Head Printed Name

Department or College Name