



Office of Business and Finance  
Payroll Services  
901 Woody Hayes Dr., Rm 2050  
Columbus, OH 43210-4016

## DECLARATION OF TAX EXEMPT STATUS FOR EMPLOYEE TUITION WAIVERS

NAME (Last, First, MI.): \_\_\_\_\_

OSU ID#: \_\_\_\_\_ QUARTER: \_\_\_\_\_ YEAR: \_\_\_\_\_

DEPARTMENT NAME: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

JOB TITLE: \_\_\_\_\_

TYPICAL DUTIES: \_\_\_\_\_

ACADEMIC PROGRAM: \_\_\_\_\_

REGISTERED COURSE(S): (Please do not abbreviate course title(s).)

Graduate Level

CODE: \_\_\_\_\_ TITLE: \_\_\_\_\_

CODE: \_\_\_\_\_ TITLE: \_\_\_\_\_

CODE: \_\_\_\_\_ TITLE: \_\_\_\_\_

CODE: \_\_\_\_\_ TITLE: \_\_\_\_\_

CODE: \_\_\_\_\_ TITLE: \_\_\_\_\_

Undergraduate Level

CODE: \_\_\_\_\_ TITLE: \_\_\_\_\_

CODE: \_\_\_\_\_ TITLE: \_\_\_\_\_

CODE: \_\_\_\_\_ TITLE: \_\_\_\_\_

CODE: \_\_\_\_\_ TITLE: \_\_\_\_\_

NOTE: Completion of this form does not ensure that educational benefits are exempt from taxation, but it will assist Payroll Services in determining what portion, if any, is taxable.

**Please answer the following questions:**

1. Have you earned a bachelor's degree or higher?
  - Yes. Go to question 2.
  - No. The value of the educational benefits may still be exempt from taxation. Please contact Payroll Services. Additional information may be required.
  
2. Is the education required by the University or the law to keep your present job, status, or salary?
  - Yes. Go to question 4.
  - No. Go to question 3.
  
3. Does the education maintain or improve the skills required in your present work?
  - Yes. Briefly describe how it will improve or maintain your skills \_\_\_\_\_  
\_\_\_\_\_
  - No. The value of the educational benefits is taxable income.
  
4. Is the education needed to meet the initial minimum educational requirements for your current job?
  - Yes. The value of the educational benefits is taxable income.
  - No. Go to question 5.
  
5. Is the education part of a program of study that will qualify you for a new trade or business (see **NOTE** below for an explanation of what constitutes a new trade or business), even if you have no plans to enter that trade or business?
  - Yes. The value of the educational benefits is taxable income.
  - No. In order for your education benefits to be exempt from tax you need to read the requirements of IRC §132(d) on the next page and certify that you meet the requirements. Additional information may be required.

**NOTE:**

A new trade or business is involved when the courses enable the individual to perform substantially different tasks and activities in various occupations or employment. Changes in an individual's duties are not considered a new trade or business if the new duties involve the same general type of work as is involved in the individual's current employment. Therefore, in the case where an individual eventually receives his/her master's degree and a related salary increase, the education does not necessarily qualify the individual for a new trade or business. If you are uncertain whether the education qualifies you for a new trade or business, please contact Payroll Services.

**Requirements of Working Condition Fringe Benefit for Education under I.R.C. § 132(d)**

You must certify below that you meet one of the following tests:

- The education is required by your employer or by law for you to keep your present salary, status, or job. Additionally, the education serves a bona fide business purpose for your employer.
- The education maintains or improves skills needed for your job.

Additionally, you must certify that if the education meets one of the above tests, it also does NOT involve either of the next items;

- The education is needed to meet the minimum educational requirements of your present trade or business,
- The education is part of a program of study that will qualify you for a new trade or business.

**Certification**

**EMPLOYEE'S CERTIFICATION:** I hereby certify that, per Internal Revenue Code §132(d), \_\_\_\_\_ hours of the \_\_\_\_\_ total hours for which I am receiving tuition waivers and fee exemptions **this quarter**, are exempt from taxation. I understand that the University will rely on this information I have furnished, this certification, and my department head's certification in determining whether any portion of the value of my tuition waiver must be included in taxable income.

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

\_\_\_\_\_  
Date

**DEPARTMENT CERTIFICATION:** As an administrator of the University supervising the above-referenced employee, I understand and certify that the above information is true and correct. I also authorize the use of this certification to the above documentation to the Internal Revenue Service that the tuition waiver meets the tax exemption requirements of Section 162 of the Internal Revenue Service Code.

\_\_\_\_\_  
Authorized Signature\*

\_\_\_\_\_  
Name and Title

\_\_\_\_\_  
Date

\* Authorized signature for an Academic Department must be from Chair, SFO or someone above SFO. For Business Unit the signature must be from a Director or someone above that level.

Please return this form to: **The Office of Business and Finance, Payroll Services, 901 Woody Hayes Dr., Room 2050, Columbus, OH 43210. Fax # 614/688-3640 or email to: [CTL-PR-Accounting@busfin.osu.edu](mailto:CTL-PR-Accounting@busfin.osu.edu)**