

Graduate Coursework Certification

Tuition assistance benefits in excess of \$5,250 (per calendar year) for graduate courses taken by an employee are considered taxable and are reported as income for the employee unless the graduate courses are job related. To qualify as job-related, a course must maintain or improve skills required for the job, or be required by the employer or by law as a condition of continuing employment in the employee's current job. Both the employee and his or her supervisor must certify the course as job related.

SEMESTER: _____ Employee Name: _____

Employee ID or Social Security #: _____ Job Title: _____

Home Dept. Name: _____



IS THE COURSEWORK JOB RELATED?

CHECK YES OR NO AND PROCEED.



| | | | | | |
|--|-------------------------------------|--|---------------|-------|--|
| If yes, you must provide the course information below for job-related courses. Form will be returned if not completed. | YES <input type="checkbox"/> | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="padding: 2px;">COURSE NAME</td> </tr> <tr> <td style="width: 70%; padding: 2px;">COURSE NUMBER</td> <td style="padding: 2px;">UNITS</td> </tr> </table> | COURSE NAME | | COURSE NUMBER | UNITS | |
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| I hereby certify that all information provided for the purpose of obtaining non-taxable tuition assistance is true and correct. I understand that this exemption is applicable only to employees of the University. | | | | | |
| _____ EMPLOYEE SIGNATURE | _____ DATE | | | | |
| _____ SUPERVISOR SIGNATURE | _____ DATE | | | | |
| _____ PRINT SUPERVISOR NAME | | | | | |

| | |
|------------------------------------|--|
| <input type="checkbox"/> NO | I understand that tuition assistance benefits for graduate courses in excess of \$5,250 are taxable and will be reported as income for me. |
| _____ EMPLOYEE SIGNATURE | _____ DATE |

Please complete this form and return it to Payroll Services, University Gardens Building, Room 212, MC 8016.

This form must be submitted to Payroll Services in the beginning of each and every semester in which graduate courses are taken. Forms received after taxation and reporting have taken place will not take effect until a later month.



**University of Southern California
University Payroll Services**

*UGB 212, MC 8016 (University Park Campus)
PMB A-300, MC 9050 (Health Sciences Campus)*