

## USFSP EMPLOYEE TUITION PROGRAM REQUEST AND APPROVAL FORM

<b>EMPLOYEE INFORMATION</b>	Employee ID #000000_____	Student U # _____
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Name (Last, First): \_\_\_\_\_

Email Address: \_\_\_\_\_

Pay Plan (Check One): <input type="checkbox"/> Faculty <input type="checkbox"/> Administration <input type="checkbox"/> Staff	Position #:	Position Title:
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College/Department:	Mail Point:	Campus Phone:
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**COURSE REGISTRATION INFORMATION**

Semester: <input type="checkbox"/> Fall <input type="checkbox"/> Spring <input type="checkbox"/> Summer A <input type="checkbox"/> Summer B <input type="checkbox"/> Summer C	Year: 20_____
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List course(s) for which you request approval.

Course Ref. #	Course #	Section #	Course Title	Credit Hours	Class Time

**PLEASE READ CAREFULLY:**

SUBJECT TO THE POLICIES OF THE UNIVERSITY OF SOUTH FLORIDA, I REQUEST PERMISSION TO REGISTER FOR THE ABOVE DESCRIBED COURSE(S) UP TO SIX CREDIT HOURS, WITHOUT PAYMENT OF TUITION.

I UNDERSTAND THAT I MUST SUBMIT THIS FORM TO HUMAN RESOURCES (BAY 206) NO LATER THAN THE FIFTH DAY OF THE TERM OR I WILL NOT BE ABLE TO QUALIFY TO USE THE EMPLOYEE TUITION WAIVER FOR THE TERM.

I UNDERSTAND THAT ENROLLMENT IN THIS COURSE AFFORDS ME NO STUDENT PRIVILEGES UNLESS I OTHERWISE MEET THE CRITERIA FOR SUCH PRIVILEGES.

ADDITIONALLY, I UNDERSTAND THAT THE VALUE OF GRADUATE-LEVEL TUITION-FREE COURSES IS TAXABLE UNDER THE INTERNAL REVENUE CODE SECTION 117, AND TO REQUEST A TX EXEMPTION APPROVAL, I MUST PROVIDE THE INFORMATION LISTED ON THE REVERSE SIDE OF THIS FORM.

<b>Employee's Signature</b>	<b>Date</b>
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I CERTIFY THAT THE INFORMATION FURNISHED ABOVE IS ACCUARATE AND THE TIME USED BY THE EMPLOYEE TO ATTEND THE COURSE(S) OR PROGRAM OF INSTRUCTION IS IN ACCORDANCE WITH THE USF POLICY AND PROCEDURES.

EMPLOYEE MEETS ALL ELIGIBILTY REQUIREMENTS.

THE COURSE(S), TO THE BEST OF MY KNOWLEDGE, IS (ARE) ELIGIBLE FOR THIS PROGRAM.

EMPLOYEE IS \_\_\_ IS NOT \_\_\_ REQUIRED TO TAKE COURSE(S) AS AN EXTENSION OF TRAINING IN HIS OR HER CURRENT POSITION.

<b>Supervisor's Signature</b>	<b>Print Supervisor Name</b>	<b>Date</b>
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**For Purchasing and Financial Service Only**

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## TAX EXEMPTION FOR EMPLOYER-PROVIDED ASSISTANCE

The value of tuition-free courses under the internal revenue service code section 127 is taxable for graduate-level courses. The IRC contains an exemption from this liability if the course work can be justified as job-related.

To be eligible for tax exclusion, a course must meet one of the following criteria:

- The course is required by an employer or law to keep present salary, status, or job, or
- The course maintains or improves skills required in the employee's current job.

Unless the course meets the above criteria, the employee will be taxed on the value of the graduate-level course. If one or more of the courses requested on this form are directly related to an employee's current job, the employee may request an exemption from taxes by providing the following information (The IRS makes the final decision.)

Course name and number: \_\_\_\_\_

**Justification:** Describe specifically how the course is directly related to your current position, how this course will maintain or improve your skills in performing those responsibilities, or why the employer requires this course.

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**I certify that this course directly relates to current position description responsibilities, or the course will improve the efficiency of the employee performing those responsibilities, as described above.**

<b>Signature of Supervisor:</b>	<b>Date:</b>
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