

## INSTRUCTIONS FOR APPLYING FOR EMPLOYEE TUITION BENEFITS

There are multiple sections that require signature.

This application is for Carnegie Mellon faculty and staff employees who are enrolling in undergraduate or graduate courses at Carnegie Mellon or other accredited institutions of higher education and are requesting tuition benefits for themselves. **This application should not be completed for faculty or staff employees requesting dependent tuition benefits. For more information on tuition benefits please visit the [Tuition Benefits](#) and [Applying for Tuition Benefits](#) webpages.**

1. Employees attending an accredited institution other than Carnegie Mellon must attach a copy of the published course description for the course(s) and the institution's invoice to their tuition benefits application.
2. Applications are processed on a first-come, first-served basis.
3. Applicable taxes for tuition benefits provided will be withheld from the employee's pay in the same calendar year in which the tuition benefits are paid, generally over a period of three months or through the end of the calendar year, whichever is less, depending on when the employee's application was approved.
4. Information about tuition benefits:
  - a. An application for tuition benefits is **not** an application for admission to any Carnegie Mellon course or degree program, nor does an approval for tuition benefits constitute an approval for an employee to continue in any course or degree program at Carnegie Mellon.
  - b. Employees **attending courses at other accredited institutions** will receive tuition benefits for courses that are career-related only. Upon presentation of an institution's invoice, a course description and a fully completed application, the employee will be eligible for 50% tuition benefits assistance for career-related courses if approved.
  - c. Tuition benefits are provided for credit-bearing courses only. The tuition benefits are based **only** on the actual tuition charged to the employee for enrolling in the course(s).
  - d. **If after the commencement of a semester an employee experiences a change in employment status** (e.g., termination, personal leave of absence, or part-time employment) that makes the employee no longer eligible for tuition benefits, the employee remains eligible for tuition benefits for course(s) taken during that semester, but will no longer be eligible for tuition benefits after that semester.
  - e. Employees requesting tuition benefits must submit a separate application each semester.
  - f. Tuition benefits will be limited to a **maximum of two courses** taken during any one semester for full-time employees. A full-time employee may, however, take one Carnegie Mellon course and one career-related course at another accredited institution during the same semester. Part-time benefits eligible employees may receive tuition benefits for one Carnegie Mellon course each semester and are not eligible to receive tuition benefits for courses taken at other accredited institutions.
  - g. Employees should finalize their course schedule before applying for tuition benefits.
  - h. If there is a change to the employee's course schedule, the employee should reach out to HR Services immediately, as this may affect the employee's pay details.

**SECTION 1. Employee Information**

Name \_\_\_\_\_

Andrew ID \_\_\_\_\_

Phone \_\_\_\_\_

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

**SECTION 2. School Information**

School \_\_\_\_\_

Term for which application is being made (check one):

Year 20\_\_\_\_  Fall  Winter  Spring  
 Summer All  Summer 1  Summer 2Level of Study:  Undergraduate  Graduate**SECTION 3. Course Information:**

Course Title:

Course Number

Undergraduate/Graduate

Do these courses or the degree program of which they are a part of relate to your current job or to your future career goals at Carnegie Mellon? If yes, please explain.

**SECTION 4: Supervisor Authorization to Take Courses (Applies to all Applications)****Performance Supervisor Authorization**

Faculty and staff employees must receive authorization from their supervisor (who is responsible for the employee's performance reviews) in order to take courses eligible for tuition benefits. Authorization may be denied in cases where, for example, the employee has received corrective action for performance issues, or when the employee's absence from work would likely affect the department's operation. **I authorize the employee to take the above courses.**

\_\_\_\_\_  
Performance Supervisor Name\_\_\_\_\_  
Performance Supervisor Andrew ID\_\_\_\_\_  
Performance Supervisor Signature\_\_\_\_\_  
Date

**SECTION 5: Courses Related to Carnegie Mellon Career – (Does not impact taxation; Applies *only* to applications for tuition benefits for courses taken at other accredited institutions)**

**Only Complete This Section If Courses Are Being Taken at Another Accredited Institution.**

To receive tuition benefits for courses taken at an accredited institution other than Carnegie Mellon, the courses or degree program of which they are a part must be Carnegie Mellon career related. For purposes of this section, Carnegie Mellon career-related means the courses or degree program of which they are a part relate either to the employee’s current employment position at Carnegie Mellon or a role/responsibility the employee plans to hold in the future at Carnegie Mellon.

**Employee Statement**

I certify that the courses I am taking at the accredited institution are Carnegie Mellon career related as defined above.

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

\_\_\_\_\_  
Date

**Performance Supervisor Approval**

I certify that the employee’s courses being taken at the accredited institution are Carnegie Mellon career related as defined above.

\_\_\_\_\_  
Performance Supervisor Signature

\_\_\_\_\_  
Date

**SECTION 6: Courses Related to Current Employment Position – (Impacts federal taxation)**

Tuition Benefits Subject to Federal Taxation	Level of Study	Job-Related	Already Have Undergraduate Degree	Currently Enrolled in Undergraduate Degree Program
Yes	Graduate	No	N/A	N/A
Yes	Undergraduate	No	Yes	No
No	Graduate	Yes	N/A	N/A
No	Undergraduate	Yes	N/A	N/A
No	Undergraduate	No	Yes	Yes
No	Undergraduate	No	No	Yes

**Federal Taxation for Undergraduate Courses**

Tuition benefits for **job-related** undergraduate courses are not subject to federal taxation. State and local taxation is determined by your state of residence.

Tuition benefits for undergraduate courses are subject to federal income and FICA taxes if all of the following are true:

- The courses are not job-related.
- The employee already has an undergraduate degree.
- The employee is not taking the courses as part of a second undergraduate degree program.

\*The state and local taxation of tuition benefits for undergraduate courses is determined by your state of residence.

For employees who do not have an undergraduate degree or who are enrolled in a second undergraduate degree program:

- Tuition benefits for undergraduate courses taken at Carnegie Mellon are not subject to federal, state, or local tax taxation.
- Tuition benefits for undergraduate courses taken at an institution other than Carnegie Mellon are not subject to federal taxation and may be subject to state and local taxes, depending on your state of residence.

For questions related to this form, please contact HR Services at [hr-help@andrew.cmu.edu](mailto:hr-help@andrew.cmu.edu) or 412-268-4600.

## Federal Taxation for Graduate Level Courses

Up to \$5,250 in tuition benefits provided for *graduate-level courses* are excluded from federal taxation each calendar year (January - December). Tuition benefits provided for graduate-level courses above \$5,250 in a calendar year are subject to federal income and FICA taxes. However, if your graduate-level degree or non-degree course(s) meet the job-related criteria established by the IRS ([Internal Revenue Code, section 127: Educational Assistance Programs](#)), Carnegie Mellon provides the opportunity for the employee's supervisor (who is responsible for the employee's performance reviews) to certify their graduate-level courses as job-related. If certified as job-related, the tuition benefits provided for these graduate-level courses above \$5,250 in a calendar year will not be considered federal taxable income ([IRS Regulation Section 1.1625](#)).

IRS JOB RELATED CRITERIA: Graduate-level courses or degree program of which they are a part that meet the following criteria can be certified as job-related, and thus will be exempt from federal taxable income:

(a) The education maintains or improves skills required in your employment.

OR

(b) The education is expressly required by your employer or the law as a condition to maintain your present salary, status, or job. The required education must serve a bona fide business purpose of your employer.

AND

(c) The coursework is not needed to meet the minimum educational requirements of your current position.

AND

(d) The coursework is not part of a program or study that will qualify you for a new trade or business, such as a Ph.D. or other doctoral program.

Note: As long as the job-related courses (or degree program of which they are a part) "improves skills needed for the current job based on the skills identified in the job description," it does not qualify you for a new trade or business.

**To comply with the IRS job-related criteria, either (a) or (b) must be true, and both (c) and (d) must be true.** If your graduate-level courses are certified as job-related, Carnegie Mellon will not include the tuition benefits paid towards your graduate level courses as federal taxable income.

State and local taxation is determined by your state of residence.

**It is the responsibility of the employee's supervisor to review and certify whether or not an employee's graduate-level courses (or degree program of which they are a part) are job-related. This supervisor certification below ensures that Carnegie Mellon is in compliance with IRS regulations.**

### Supervisor Certification

I have read and understand the above IRS job-related criteria for determining whether graduate-level courses are or are not job-related. I certify that the courses being taken (or degree program of which they are a part):

Are Job Related  Are Not Job Related

\_\_\_\_\_  
Performance Supervisor Signature

\_\_\_\_\_  
Date

### Employee Agreement

I have read, understood, and agree to all of the above, including the information contained in the Instructions to this Application. **I understand that tuition benefits (whether graduate or undergraduate), unless specifically excluded from income by law, are subject to federal income and FICA taxes. I also understand that, and all tuition benefits received by me for courses taken at other accredited institutions may be subject to state and local income taxes. I understand that applicable taxes will be withheld from my pay. I certify that the information in my application is correct.**

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

\_\_\_\_\_  
Date

For questions related to this form, please contact HR Services at [hr-help@andrew.cmu.edu](mailto:hr-help@andrew.cmu.edu) or 412-268-4600.