



# Supervisor Certification For Non-Taxable Graduate Tuition Remission

This is to confirm that \_\_\_\_\_ is enrolled at  
"Employee" Name  
\_\_\_\_\_ for their own education in the \_\_\_\_\_  
Institution Name Degree Program

program at the graduate level for calendar year \_\_\_\_\_,  Fall  Winter  Spring  Summer

and the course(s) qualify as a "working condition fringe benefit" (check all applicable criteria):

- The course(s) are required by law or the institution in order to maintain employment
- The course(s) will maintain or improve the skills required for current employment
- The course(s) will not qualify for the minimum educational requirements of the position
- The course(s) will not qualify the employee for a new trade or business

Please list the course(s) below with a detailed description of the tax exclusion qualification on the basis of the "working condition fringe benefit". Degree programs as a whole do not necessarily qualify as a working condition benefit. Each course in the program must be evaluated individually for qualification as a working condition benefit.

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I hereby solemnly affirm that the information stated above is true and accurate.

Please note, this is considered a request by the employee, which will be reviewed by the Human Resources Office at Salisbury University for final determination. If the courses are not deemed to fulfill the requirements of the IRS "working condition fringe benefit", then you, the "Employee" agrees to have the value in excess of \$5,250 processed as taxable income.

\_\_\_\_\_  
Employee Signature & Date

\_\_\_\_\_  
Department Head Signature & Date

For HR internal use only HR Determination: Taxable - Yes / No
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\_\_\_\_\_  
Dept. Head Name, Title, & Dept. Name