

**Determination of Tax Status Form
EMPLOYEE AS A STUDENT
PSU Tuition Benefits**

*This questionnaire is necessary to determine whether tuition benefits made for an employee constitute taxable income to the employee, subject to Income and Social Security withholding taxes. **This form does not apply to tuition assistance payments made through the PSU Employee Tuition Assistance Program.** This form must be submitted along with request for tuition assistance.*

Employee's Section:

Name: _____ ID: _____ Campus Phone: _____

Department: _____ E-mail address: _____

Calendar Year of Assistance: _____

1. Are you enrolled in a graduate program from which you will receive a degree? Yes No
2. If the answer is yes, then what graduate program are you enrolled in? _____
3. If the answer is no, then please list the specific graduate level courses you will be enrolled in. _____

4. Will the program of study qualify you for a new trade, job or profession? Yes No
(If the education qualifies you for a new profession whether or not you intend to pursue it, your answer to this question must be "Yes.")
5. What is your current job title and a brief job description? _____

Employee's Signature: _____ Date: _____

Supervisor's Section:

1. Does the course work maintain or improve skills needed by the employee for his or her current job? Yes No
2. Is this course work required in order for the employee to retain his or her current job? Yes No
3. Is the course work needed in order for the employee to meet minimum educational requirements of his or her job? Yes No

Supervisor's Signature: _____ Date: _____

Office Use Only:

Tuition benefits are: Taxable Non Taxable

Reviewer's Signature: _____ Date: _____

Send this form and backup to Payroll if the tuition benefits are taxable.