

# 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 number or USC ID #:** \_\_\_\_\_ **Job Title:** \_\_\_\_\_

**Home Dept. Name:** \_\_\_\_\_



## IS THE COURSEWORK JOB RELATED?

CHECK YES OR NO AND PROCEED.



<p>If yes, you must provide the course information below for job-related courses. Form will be returned if not completed.</p>	<p><b>YES</b> <input type="checkbox"/></p>				
<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="width: 30%; padding: 2px;">UNITS</td> </tr> </table>	COURSE NAME		COURSE NUMBER	UNITS	
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<p>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.</p>					
<p>_____ EMPLOYEE SIGNATURE <span style="float: right;">DATE</span></p>					
<p>_____ SUPERVISOR SIGNATURE <span style="float: right;">DATE</span></p>					
<p>_____ PRINT SUPERVISOR NAME</p>					

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

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.



**USC** University of Southern California

**University of Southern California  
University Payroll Services**

*UGB 212, MC 8016 (University Park Campus)  
SSB – 203, MC 9236 (Health Sciences Campus)*