# TUITION REIMBURSEMENT PRE-AUTHORIZATION

**Tuition reimbursement requires pre-approval by your Supervisor and Human Resources Office.**
**Original receipts for tuition and books, as well as proof of satisfactory completion are required for reimbursement.** Per IRS Publication 15-B, "Your employee must be able to provide substantiation to you that the education assistance provided was used for qualifying education expenses".

**NAME**_____ **DATE**_____

**JOB TITLE**_____ **DEPARTMENT**_____

**PHONE NUMBER** _____ **EMAIL** _____

COURSE TITLE_____ INSTITUTION_____

☐ *Check this box if this course is part of the Graduate Certificate Public Administration Program at University of Montana*

DATE(S) OF CLASS_____ CREDIT_____

TUITION COST $_____ BOOK COST $_____

**SUPERVISOR'S APPROVAL**

_____

**DATE** _____

**HUMAN RESOURCES OFFICE**

☐ **APPROVE** ☐ **DENY**

_____

**DATE**_____

**COMMENTS**_____

_____

_____

Taxable Education Assistance
Effective 4/1/2006

In accordance with IRS Publication 15-B, "Employer's Tax Guide to Fringe Benefits," **educational assistance provided to employees for courses which fall in the category of "personal growth" are taxable income to the employee.** Page 10 of the guide states, "Educational assistance means amounts you pay or incur for your employees' education expenses. These expenses generally include the cost of books, equipment, fees, supplies, and tuition. However, these expenses do not include the cost of a course or other education involving sports, games, or hobbies, unless the education:

- Has a reasonable relationship to your business, or
- Is required as part of a degree program."

According to page 2 of the guide, such a taxable fringe benefit "…is subject to employment taxes and must be reported on Form W-2, Wage and Tax Statement". Therefore, **such reimbursements must be made through payroll.**

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HR USE ONLY
FISCAL YEAR:_____
DATE FORM RECEIVED: _____
FORM #: _____
UNION: _____
FTE: _____