

LOYOLA UNIVERSITY MARYLAND – GRADUATE TUITION REMISSION
REQUEST FOR DETERMINATION OF WORKING CONDITION FRINGE BENEFIT TREATMENT

You must complete this form for **each** graduate level course you are taking.

EMPLOYEE NAME: _____ Loyola ID Number: _____

UNIVERSITY DEPT.: _____ POSITION: _____

COURSE NUMBER AND TITLE: _____

COURSE DESCRIPTION: _____

DEGREE/PROGRAM OF STUDY TO WHICH COURSE IS RELATED (e.g. MBA, M.S. in Pastoral Counseling, etc.):

PLEASE DESCRIBE HOW THIS COURSE IS RELATED TO AND MAINTAINS OR IMPROVES THE SKILLS REQUIRED IN YOUR CURRENT POSITION: _____

Employee Certification:

I hereby certify that the information provided above is true and correct to the best of my knowledge. I also understand that to the extent the University determines, in its sole and absolute discretion, that the tuition remission for the above-referenced course does not qualify as a working condition fringe benefit, and the tuition remission is not otherwise excluded under the University's tuition remission policy, the same will be added to my taxable wages and subject to income and employment tax withholding. The University's determination is binding and not subject to appeal. In addition, I acknowledge and understand that the IRS is not bound by the University's determination regarding working condition fringe benefit treatment and that to the extent tuition remission benefits treated by the University are ultimately determined to be taxable, I will be responsible for all taxes, interest and penalties with respect thereto.

Employee Signature: _____ Date: _____

Supervisor Certification:

I certify that I am this employee's supervisor and that I have compared the description of the course listed above with the employee's job description and agree with the representations above.

Supervisor Signature: _____ Date: _____