

**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. A DPR is used to request payment to an institution other than PSU. A PSU Sponsorship Form is used to request payment for classes taken at PSU.*

Employee's Section:

Name: _____ ID: _____ Campus Ext: _____

Department: _____ E-mail address: _____

Term / Year _____ Institution: _____

Amount Requested: _____

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: _____

Important Note to the Employee: *If the payment is determined to be a taxable benefit, Payroll will include the amount of the payment as taxable income on one of your paychecks. This will increase the amount of federal and state taxes that are withheld on that paycheck, and your net pay will be lower.*

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: _____

Send this form and backup to Payroll/HRS