



Employee Educational Assistance Tax Determination Form

This form should be used only for employees who are taking classes at the UCI Law School, UCI Medical School, UCI Division of Continuing Education or another educational institution. If you are a UCI student, please contact the UCI Graduate Division at (949) 824-4611 if you are a graduate student or UCI Financial Aid and Scholarships at (949) 824-8262 if you are an undergraduate student. Regular employees who meet the admission requirements of the University may be eligible for a two-thirds reduction of both the University Registration Fee and the Educational Fee. Please refer to University of California Policy PPSM-51 which can be found on the following website: <https://policy.ucop.edu/doc/4010409/PPSM-51>

Part I Employee Information

Employee Name

Department

Job Title

Employer No.

Are you an active employee?

Appointment Percentage

Yes

No

Have your been previously been reimbursed educational expenses this calendar year?

Yes

No

If yes, please provide the amounts and dates previously reimbursed.

Please provide a brief description of your job duties.

Part II Course Information

Course Title :

Institution :

Provide a course description or attach a course syllabus if available.

Part III Job-Related Courses

This section should only be used if the course you are taking is job related. If the course is a non-job related course, please proceed to Part IV. Your educational expense reimbursement can be considered tax free if they maintain or improve skills required in your current job (University of California Policy T-182-77, Section V, Part D, Section 3) . If it has been determined that your educational expenses are not related to your job, only the first \$5,250 for a calendar year will be a tax free reimbursement (University of California Policy T-182-77, Section V, Part D, Section 2). University of California Policy T-182-77 can be found on [www.accounting.uci.edu/ap](http://www.accounting.uci.edu/ap)

1. Is the course required by the University, or by law or regulations, to enable the employee to keep his/her current salary or job?

Yes

No

2. Does the course maintain or improve skills required in the employee's present job?

Yes

No

3. Is the course required to meet the minimum requirements of the employee's present job?

Yes

No

4. Is the course part of a program of study that will lead to qualifying the employee for a new trade or business?

Yes

No

Please explain in detail how the course you are taking is related to your job. (Attach separate sheet if necessary)

Part IV Tax Determination

If the course is a non-job related course, educational assistance is tax-exempt up to \$5,250 per calendar year.

Amount of requested educational assistance

Amount of previous assistance in current year

Less Maximum annual exempt amount

Taxable educational assistance

+

+

-

-5,250

Department Use

Fall

Winter

Spring

Summer

\$

\$

\$

\$

I understand that any taxable educational assistance is subject to federal and state income tax withholdings and OASDI and Medicare deductions. I authorize the Payroll Office to withhold all applicable taxes from my earnings.

Signature of Employee \_\_\_\_\_

Date \_\_\_\_\_

Signature of Supervisor or Department Head \_\_\_\_\_

Date \_\_\_\_\_