

## TAMIU Employee Doctoral-Level Job Related Education Certification

Under Internal Revenue Code Section 132, an employee may receive tax free graduate level educational assistance from an employer as a working condition fringe benefit if the education is job related.

**Job Related Education Tests:**

- 1) Education must be required by TAMIU or by law to maintain your current job, salary or status as long as it serves the business purpose of your employer **OR**
- 2) Education is needed to maintain or improve skills needed in your present job.

**Non-Job Related Education Tests:**

- 1) Education is needed to meet the minimum educational requirements of your present job **OR**
- 2) Education is a part of a program of study that can qualify you for a new trade or business. (A change of duties is not a new trade or business if the new duties involve the same type of work you did in your old job).

Employee UIN:	
Employee Name:	
Employee Title:	
Employee Dept:	
Degree Program:	

I hereby certify that the System reimbursement of tuition and mandatory fees for my educational expenses are job related because **(Check one)**:

The course or courses taken are required by law or Texas A&M International University to maintain current employment; **OR**

The course or courses taken will maintain or improve upon skills needed for current employment.

I further certify that the course or courses taken are not needed to meet the minimum educational requirements of my present job nor are they part of a program of study that can qualify me for a new trade or business.

Under penalty of perjury, I affirm the above information is true and accurate.

Employee Signature	Printed Name	Date

I have reviewed the above statements and agree that the educational assistance provided by the Texas A&M University System is job related as defined above.

Immediate Supervisor Signature	Printed Name	Date

Dean Signature (if applicable)	Printed Name	Date

HR Signature	Printed Name	Date

VP Signature	Printed Name	Date

President Signature	Printed Name	Date