

Instructions for Course Enrollment for Employee Fee Waiver Program



1. Classes must be credit courses. You must be admitted to the institution to enroll. If you have never attended the institution for which you are requesting to take the course, contact that school's admissions office.
2. Complete this form showing the course for which you wish to enroll under Employee Fee Waiver guidelines. Sign and date this course request.
3. Have your supervisor complete the authorization section. The dean, department activity head, or vice president must also concur with this authorization.
4. Undergraduate course tuition paid by the Board of Regents, state universities, and the UT system for employees is excluded from the employee's gross income according to Internal Revenue Code (IRC) Section 117 (d). Graduate course tuition paid by the institution will be included in the employee's income as wages. In some circumstances, if a course is deemed job related as strictly defined by the IRS, graduate course fees may be exempt from taxes.

Graduate courses are considered job related if they

- a. maintain or improve skills required by the individual in his/her employment; or
- b. they meet the express requirements of the individual's employer or requirements of applicable law or regulations imposed as a condition to retain the present position or salary.

However, even if the courses meet the requirements listed above, expenditures are not considered job related if the course

- a. is required to meet minimum education requirements for employment qualification; or
- b. if it qualifies the individual for a new trade or business.

5. If you are attending MTSU, this form should be returned to
Middle Tennessee State University
Student Services and Admission Center, Room 290
1301 East Main Street
Murfreesboro, TN 37132

If you are attending another state institution, the original approved request should be presented at that institution for payment.