



## Tuition Expense Payment Taxation Review

Before any tuition expenses can be paid or reimbursed by UNM, **the following questions must be answered by the employee's supervisor, with signature below.** This form is required for **EACH individual course being taken.**

Employee Name \_\_\_\_\_ Banner ID \_\_\_\_\_

Department Name \_\_\_\_\_ Position/Title \_\_\_\_\_

Vendor Name \_\_\_\_\_

Course Name \_\_\_\_\_ Cost of Course \_\_\_\_\_

Total amount of payment or reimbursement requested all courses \_\_\_\_\_

- What program/degree /certification will the employee obtain?
- Is this program/degree/certification available at UNM? If yes, why is this being obtained elsewhere?
- Is this education **required** by UNM or by law for the employee to **keep** his or her **present** salary, status, or job? YES \_\_\_\_\_ NO \_\_\_\_\_
- Does this education maintain or improve skills needed in the **current job**? YES \_\_\_\_\_ NO \_\_\_\_\_
- Is this education needed to **meet the minimum** educational requirements of the employee's current job? YES \_\_\_\_\_ NO \_\_\_\_\_
- Will this education or program of study **qualify** the employee for a **new job**? YES \_\_\_\_\_ NO \_\_\_\_\_ **If yes, please explain.**
- What is the University Business Purpose for this expense? (Briefly explain why the training is needed/requested) How will this education be used in the employee's job?
- Is there a formal payback agreement in place between the employee and UNM? YES \_\_\_\_\_ NO \_\_\_\_\_ **If yes, please attach.**
- Is the employee required to work for UNM beyond completion of the program/degree? YES \_\_\_\_\_ NO \_\_\_\_\_ **If yes, how many months/years?**

Name of Supervisor \_\_\_\_\_ (print)

Signature \_\_\_\_\_

*The information provided on this form may result in the payment or reimbursement being reported as a taxable fringe benefit to the employee per Internal Revenue Code: IRC §61 IRC §3121, 3401; IRC §61(a)(1)*