

## Tuition Aid Tracking

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The IRS requires the City to report any education reimbursement to employees above a specific amount (currently \$5,250) per year per person for course work that is not required per minimum requirements of current position, or job relevant for current job title. The IRS requires the City to include the amount above the IRS threshold in the employee's reportable wages (box 1 of Form W-2). Each course will be evaluated individually. For example if an employee's current position does not require a bachelor's degree but the course work towards that degree is job related education the cost does not go towards the IRS threshold per year. If an employee takes a class (as part of their degree not required for current job title) such as a class on astronomy that class cost would count towards the annual IRS threshold per year.

The form below should be completed before course registration by both employee and supervisor with each class that the employee is asking for reimbursement on.

Degree Required for Current Position? (yes or no) List Degree	Relevant Topic to Current Position (yes or no)	Course Description	Cost	Date of Course Work

\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_  
 Date                      Employee Signature                      Printed Name

\_\_\_\_\_
\_\_\_\_\_  
 Date                      Supervisor Signature

\_\_\_\_\_
\_\_\_\_\_  
 Date                      Human Resources Manager Signature

\_\_\_\_\_
\_\_\_\_\_  
 Date                      Processed by Finance Department