STUDENT EMPLOYEE EXEMPTION FORM

The Internal Revenue Service Code Section 119(d) allows an employer to exclude the value of lodging you furnish to a student employee from the employee’s wages if it meets all of the following tests:

1) It is furnished on your business premises.
2) It is furnished for your convenience.
3) The employee must accept it as a condition of employment.

On your business premises. For this exclusion, your business premises are generally your employee’s place of work. (Our Residence Halls meet this requirement).

For your convenience. Whether your furnish lodging for your convenience as an employer depends on all the facts and circumstances. You furnish the lodging to your employee for your convenience if you do this for a substantial business reason other than to provide the employee additional pay/convenience.

Condition of employment. Lodging meets this test if you require your employees to accept it because they need to live on your business premises to be able to properly perform their duties. Examples include employees who must be available at all times and employees who could not perform their required duties without being furnished the lodging.

If you have elected to pay summer housing and feel that your student worker’s housing qualifies as non taxable, please provide below the job description which meets all the above mentioned requirements.

Student Employee Name: _______________________________
ID# _______________________________
Job Description:
____________________________________________________________________________________________
____________________________________________________________________________________________
____________________________________________________________________________________________
____________________________________________________________________________________________
____________________________________________________________________________________________
____________________________________________________________________________________________
                                                                                          
Department: _________________________________
Supervisor’s Signature: _______________________________    Date _______________
Supervisor Name: _______________________________   (print)