

# THE GEORGE WASHINGTON UNIVERSITY

WASHINGTON, DC

## Employee Information (Please Print)

Employee Name: \_\_\_\_\_ GWID: \_\_\_\_\_

Home Address: \_\_\_\_\_

Work Phone: \_\_\_\_\_ Work Email: \_\_\_\_\_ Classification:  Faculty  Staff

Department: \_\_\_\_\_ Title: \_\_\_\_\_

## Degree and Course Information: Must complete form for each course eligible for exemption

Name of Degree Program \_\_\_\_\_ Type of Degree \_\_\_\_\_ If non-degree, check here

Graduate Course Name and Number \_\_\_\_\_  
(One course name and course number only)

Semester and Year \_\_\_\_\_ Number of credits \_\_\_\_\_

**Describe in detail how this course is directly correlated to your current position and how this course will improve or maintain skills required for your position. (Use a separate sheet if necessary)**

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**Please submit this form to GW Benefits**

45155 Research Pl, Suite 160, Ashburn, VA 20147 / Fax: (571) 553-8385 E-Mail: [tuition@gwu.edu](mailto:tuition@gwu.edu)

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**Requester --attach your George Washington University Position Description OR a list of your tasks/responsibilities AND the course syllabus with this form. Must complete and return page 1 and 2. Send via email to: [tuition@gwu.edu](mailto:tuition@gwu.edu). If faxing, send to: 571-553-8385.**

I realize that the IRS regulations regarding employer-provided graduate/doctorate level tuition benefits in excess of \$5,250 per year are very specific. I also realize that George Washington University will strictly adhere to these IRS regulations when making its decision regarding my request. My request will be reviewed thoroughly by the George Washington University Benefits before I am provided with the answer to my request. I understand that tax law, by its nature, is subject to interpretation, and that the university partners with the Tax Department on occasion to assist with this decision-making process.

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

## Employee's Supervisor or Department Head Agreement (required)

I certify that I am this employee's supervisor or department head, that this form is accurately completed, and that the course is job related as defined by the IRS, to the best of my knowledge. I certify that I have compared the description of the course listed above with the employee's job description and agree with the above representation. I certify the attached job description as accurate and current.

Supervisors Signature: \_\_\_\_\_

Supervisor's Name (Please Print): \_\_\_\_\_

Office Extension: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Date: \_\_\_\_\_

## To be completed by the GW Benefits

Reviewed by GW Benefits \_\_\_\_\_ Date \_\_\_\_\_

Approved      Not Approved      Reason: \_\_\_\_\_

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### CERTIFICATION OF GRADUATE LEVEL COURSES AS WORK RELATED FOR FACULTY AND STAFF ONLY

Graduate and post-graduate level tuition benefits provided to eligible employees under the Tuition Remission program are reportable as income to the employee and subject to income tax withholding, unless specifically excluded by the Internal Revenue Code.

Up to \$5,250 of an employee's tuition remission for graduate and doctorate level courses will be excluded from taxable income. Taxes withheld on the amount above \$5,250 include federal income taxes, social security taxes, and because states generally follow the Internal Revenue Code, state income taxes. However, the Internal Revenue Code provides an exception to this rule for courses that are directly work-related.

#### Work-Related Course Exception as outlined by the IRS:

The university will not report or withhold taxes on a course taken by an employee enrolled in a graduate or doctorate level course if the course is *directly* related to the employee's current position.

However,

- Employees in graduate/doctorate degree programs that lead to a new career are subject to tax withholding for courses taken, regardless of whether the course happens to be work-related.
- MBA candidates may be granted an exception for *some* course work as it specifically relates to their current job.

#### How to Apply

1. In order to be considered for the above exemptions, the employee must complete the "Certification of Graduate Course Work as Work-Related" for each course. If the form is not approved or is not submitted on time, taxable income will be reported and taxes will be withheld. Employees will be notified if their request is approved or denied. Tax exemption forms can only be accepted for the current payroll year.
2. Completed forms must be submitted to the GW Benefits by:
  - Fall Semester- No later than August 17
  - Spring Semester- No later than January 5
  - Summer Semester- No later than May 11
3. Attach a description of *your job duties and the course syllabus/description* with this form.
4. Do not complete the course certification form if you are in a graduate or doctorate degree program that leads to a new career.

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### JOB-RELATED GRADUATE COURSE CERTIFICATION FAQS

**Q 1) Are graduate and doctorate level tuition benefits taxable to an employee?**

**A 1)** Graduate/doctorate level tuition benefits can be provided to employees on a tax free basis up to \$5,250 per calendar year. In limited situations, graduate/doctorate benefits in excess of \$5,250 can be provided on a tax free basis if certain criteria are met. If the employee does not qualify for tax free benefits, the value of the tuition in excess of \$5,250 is reportable as compensation to the employee and subject to payroll tax withholding.

**Q 2) How is the tuition benefit reported as compensation to an employee?**

**A 2)** The value of tuition in excess of \$5,250 is reported to Payroll on the 2<sup>nd</sup> month of the covered Semester and Payroll calculates the required tax withholding. Payroll taxes (federal, state, Social Security and Medicare taxes) are withheld from the employee's earnings by equally dividing the benefit value of the covered semester by the number of available paychecks remaining in the covered semester, based on the pay frequency of your primary position. Final tax withholdings are scheduled to end with the last paycheck issued on the final month of the covered semester. The tax withholding rate varies from 27% - 50% and is based on the employees' income bracket, benefit value, and the number of exemptions claimed on their W-4 and state withholding certificates.

**Q 3) What if I am taking one course that is job related and one that is not?**

**A 3)** Course certifications are reviewed on a course by course basis in relation to the employee's position/assigned duties. The employee receiving the benefit should provide a copy of the course description/syllabus to the supervisor, manager or director authorizing the certification.

The course description is to be reviewed by the supervisor, manager or director for a direct correlation to the required skill set indicated in the employee's current job description.

The employee should submit the course certification he/she and his/her supervisor, manager or director believes has a direct correlation to the employee's current position. GW Benefits will make the final determination.

**Q 4) What criteria determines whether a course can be provided on a tax free basis?**

**A 4)** To be considered tax exempt, the course must meet the following criteria:

(1) The course has a direct correlation to the primary benefit eligible position and maintains or improves skills required for the position

(2) The course is **not** needed to meet the minimum educational requirements of your primary benefit eligible position and not part of a program of study that will qualify you for a new trade, business or promotion.

**Please note:** As in the past, based on the differences in an employee's job description at the time he/she enrolls, the same course may be approved as tax exempt for one person and not another. *Each certification is reviewed on an individual basis, each semester.*

**Q 5) Do I need to complete this certification form if I'm enrolled in an undergraduate degree program?**

**A 5)** Only when the course is a requirement of the graduate or doctoral degree program.

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**Q 6) Do I need to be enrolled in a graduate or doctorate degree program to obtain the tax-free benefit? Is the job related certification applicable to graduate degree-seeking students only?**

**A 6)** There is no degree program enrollment requirement for job related course certifications. The same criteria applies for determining whether a course is taxable or tax exempt to all graduate and doctoral level courses regardless as to whether the student is a degree-seeking or a non-degree student.

**Q 7) Is the course certification document applicable to graduate courses taken by a spouse, domestic partner, common-law spouse or dependent child?**

**A 7)** No. Certifications for job related courses are for employees only.

The tuition benefit is taxable for your eligible dependents (spouse, children, etc.) when:

- (1) A spouse, same sex domestic partner, opposite sex domestic partner, common-law spouse and dependent child receives **graduate/doctoral** level coverage.
- (2) A same sex domestic partner, opposite sex domestic partner, and their dependent children receives **undergraduate level coverage**.

In the case of spouses, partners, and dependent children, the value of the tuition will be included in the employee's compensation and the applicable payroll taxes will be withheld from the employee's paycheck.

Employees in need of tax advice should consult with their own tax advisor as the GW Benefits and the Tax Department cannot provide personal tax advice.

Questions? Please contact GW Benefits at 571.553.8382 or [tuition@gwu.edu](mailto:tuition@gwu.edu)

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