

# Graduate Course Certification Online Form – FAQ's

**Q1: What happens if I missed the deadline to complete the graduate course certification online form?**

A1:

- a. The assigned deadlines are placed before the start of a semester in order for employees to know the outcomes of reviews early, and take the necessary next steps. In some instances, an employee can submit a tax request for any courses that he/she intends to enroll in for a semester even if he/she has not applied for the benefit yet – either because he/she is on wait-list to enroll, classes are cancelled, etc.
- b. Graduate course certifications received after the semester due date will not be accepted (the link to submit an application for tax exemption consideration after the semester due date *will be inactive*). We recommend that you mark your calendar with application due dates in order to avoid missing a deadline and ensure that your online submissions are reviewed. When making a submission after the due date, the email generated will provide an one time exception. In the event of certain extenuating circumstances, we will make an one time exception for accepting a late submission for an employee. However, there will be no other exceptions for that employee while receiving the tuition benefit. For more information, please contact [tuition@gwu.edu](mailto:tuition@gwu.edu).
- c. In addition, if your benefit exceeds the IRS annual (calendar) credit of \$5,250 within two weeks following the deadline, you shall receive an email notice with the upcoming scheduled taxable deductions.

**Q2: Do I need to apply for the benefit prior to complete the graduate course certification online?**

A2: Yes. All GW employees must follow normal university and registration procedures to enroll for classes, and then submit the tuition remission application. The tuition remission **online** application and the graduate course certification **online** are available only to GW employees. **Note:** *The graduate course certification online form must be submitted for each student for each semester they wish to request tax exemption for work related courses.*

**Q3: What if I cannot apply for the benefit because I am on hold to get in class that is full, can I still complete the graduate course certification online form?**

A3: Yes, we recognize that there may be instances where a student may be on a waiting list based on class size/registration. We recommend that students complete the graduate course certification online forms for the course(s) he/she intends to take in a given semester. For assistance with any changes or substitutes of courses, please contact [tuition@gwu.edu](mailto:tuition@gwu.edu).

**Q4: Most of the time I work from home (e.g. telework), can I still complete the graduate course certification online form?**

A4: Yes, you can complete the graduate course certification online form remotely, but you will need to login to VPN in order to have access to the *teamsites.gwu.edu* portal.

**Q5: This is my first time using the tuition remission benefit and I am not familiar with how to utilize the tuition remission online application, or the graduate course certification online form, what do I need to do?**

A5: The [tuition remission webpage](#) has the relevant information you will need to get started including benefits eligibility, policy and procedures, and an example of how taxable tuition is calculated and reflected on your paycheck. Most importantly, the website includes tutorials for the tuition remission online application and graduate course certification online form.

**Q6: I completed the graduate course certification online form and the email notice shows that my supervisor information is incorrect, who do I need to contact to correct it?**

A6: If you notice any incorrect information regarding your supervisor's information and/or your personal information, please contact the Human Resources Manager of your group to correct your personnel record and inform your supervisor and [tuition@gwu.edu](mailto:tuition@gwu.edu) as well. Once the changes are made, you will need to re-submit the graduate course certification online form(s) Please contact [tuition@gwu.edu](mailto:tuition@gwu.edu) with any questions.

**Q7: The Tuition Administrator has denied my graduate course certification submission, what do I need to do?**

A7: If you still believe your courses are work-related and have additional supporting documentation (i.e. in-depth course description/detailed job description), please forward the documentation along with a summary of how these courses are related to your current position/job *within a week* from the email notice. Once received, a final review will be conducted and a final decision will be provided. There will be no further appeals. (**Note:** If supporting documentation is not received *within a week*, the appeal will be considered closed. Subsequently, there will be no further appeals.)

The Tuition Administrator will inform the employee about the outcome of the appeal as well as any taxable obligation.

**Q8: Do I need to hold my submission in order to include the course syllabus when submitting my graduate course certification online?**

A8: We only require course description for the submission. The Tuition Remission Participant should not wait for the course syllabus to submit the tax exemption and miss the semester deadline. The course syllabus can be used if available and to include the page(s) of learning objectives; the key areas that illustrate how they are related to job duties and the value of learning.

**Q9: The program I am enrolled in and use the tuition remission benefit for is not related to my job duties at the university, can I still complete graduate course certification online form?**

A9: If the program you are enrolled leads to another career or promotion, you do not have to complete the graduate course certification online form(s). IRS stipulates that the courses can be deemed as work related once substantial information is provided by the benefit recipient and it is approved by the designated office of the educational institution.

**Q10: What if I am taking one course that is work related and one that is not?**

A10: Graduate course certification online submissions are reviewed on a course by course basis in relation to the employee's position/assigned duties. The employee receiving the benefit should upload/attach a copy of the course description/syllabus when submitting the online certification form. In addition, you will need to upload/attach the course description. Once you have successfully submitted your online certification form, these attachments along with the completed form will be routed to your supervisor, manager or director for review and approval indicating that there is a direct correlation between the course and the required skill set indicated in your current job description. You should submit only the graduate course certification that you and your supervisor, manager or director believe has a direct correlation to your current position. GW Benefits will make the final determination.

**Q11: My current job description does not include other important functions of my current role and I want to list them on my submission, what do I need to do?**

A11: Some job descriptions include the language *"Perform other work related duties as assigned. The omission of specific duties does not preclude the supervisor from assigning duties that are logically*

*related to the position.*" Please work with your supervisor and Human Resources Manager to draft and sign a document on department letterhead with all additional job duties you perform in your role. This addendum can be uploaded in your graduate course certification online submission via the 'other documents' section.

**Q12: Are graduate and doctorate level tuition benefits taxable to an employee?**

A12: 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.

**Q13: What criteria determine whether a course can be provided on tax free basis?**

A13: 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.*

**Q14: Do I need to complete this graduate course certification online form if I'm enrolled in a non-degree program or in an undergraduate degree program?**

A14: Per IRS, all graduate level courses are considered taxable; therefore, if your courses are related to your position at the university, you will need to submit the graduate course certification online form if you wish to have your course(s) reviewed for tax exemption. Similarly, if you are required to take an undergraduate course as part of your graduate or doctoral program you will need to submit the graduate course certification online form if you wish to have your course(s) reviewed for tax exemption.

**Q15: How is the tuition benefit reported as compensation to an employee?**

A15: The value of tuition in excess of \$5,250 is reported to Payroll Department on the second 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.

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

If you have any further questions, please contact GW Benefits at 571.553.8382 or [tuition@gwu.edu](mailto:tuition@gwu.edu).