

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

This form must be completed by the employee and signed by the Supervisor, Department Head or Chair for approval and certification. ***If the form is not approved or it's not received by the due date, taxable income will be reported and taxes will be withheld from your paycheck.***

Completed forms must be submitted to the Employee Benefits Administration Department by:

- Fall Semester- No later than September 10
- Spring Semester- No later than January 15
- Summer Semester- No later than May 26

**Note: If you fail to apply and believe that the tuition is tax-exempt, you will be responsible for taking the appropriate deductions on your tax return in order to be reimbursed for the taxes.**

**Employee Information:**

Employee Name \_\_\_\_\_ GWID# \_\_\_\_\_

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

Daytime Phone # \_\_\_\_\_ Employee Classification:  Faculty  Staff  
*(Please indicate with a √ in one box only)*

**Course Information: Must complete form for each course eligible for exemption**

Name of Degree Program \_\_\_\_\_ Type of Degree \_\_\_\_\_

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

Number of credits \_\_\_\_\_ If PhD, are you currently teaching?  Yes  No  
*(If applicable)*

**Job Information:**

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

Please explain why the course is work-related \_\_\_\_\_

I certify that this graduate class is related to my current job.

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

**Certification of Supervisor, Department Head or Chair**

I certify that the above course is related to the employee's current job.

Name \_\_\_\_\_ Title \_\_\_\_\_

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

Daytime Phone # \_\_\_\_\_

**To be completed by the Benefits Administration Department**

Reviewed by Benefits Administration \_\_\_\_\_ Date \_\_\_\_\_  
 Approved  Not Approved Revised: 01/10/08

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**Graduate Course Tax Withholding Procedures**

Generally, graduate level tuition benefits for eligible employees are reportable as income to the employee and subject to tax withholding. **Effective 2002, up to \$5,250 of an employee's tuition remission for graduate 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.

Work-Related Course Exception:

**The University will not report or withhold taxes on a course taken by an employee enrolled in a graduate level course if the course is directly related to the employee's current job. However, employees in graduate 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. For graduate level courses, generally employees in Law, Medicine, or Ph. D. programs are not eligible for an exemption from taxes. MBA candidates may be granted an exception for some course work as it specifically relates to their current job. Teachers may be granted an exception for an Ed.D or Ph.D in Computer Sciences.**

**How to Apply**

In order to be eligible to obtain the above exemptions, the employee must complete the "Tax Exemption for Graduate Tuition Benefits" formerly referred to as "Certificate of Graduate Course Work as Work-Related". If the form is not approved or not submitted, taxable income will be reported and taxes will be withheld. Employees will be notified if their request is denied. For future semesters please submit tax exemption forms by the first day of classes. Tax exemption forms can only be accepted for the current payroll year.

**This form should be submitted to the Benefits Administration Department prior to each semester.**

For additional information, please contact the Benefits Administration Department at (202) 994-9620 or by sending an e-mail to, [benefits@gwu.edu](mailto:benefits@gwu.edu)