

**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 _____ Social Security # _____

Home Address _____

Daytime Phone # _____ Employee Classification: Faculty Staff
(Please indicate with a \checkmark 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 Division of Human Resources (DHR) prior to each semester.

For additional information, please contact DHR at (202) 994-9620.