

W E L C O M E

2024 TUITION REMISSION BENEFIT INFORMATION SESSION



THE GEORGE
WASHINGTON
UNIVERSITY

WASHINGTON, DC

Presented by **GW Benefits**

Human Resource Management & Development



TODAY'S AGENDA

- What is Tuition Remission?
- Benefit Coverage
- Exclusions and Limitations
- Taxable Obligation
- How to Apply - NEW! Integrated Tuition Remission and Graduate Tax Exemption Application
- Deadlines
- Adding and Dropping Courses/Withdrawals
- Changes in Employment Status and Loss of Eligibility

WHAT IS TUITION REMISSION?

The tuition remission benefit pays a percentage of tuition costs at GW. The exact rate of coverage relies on a number of factors, including:

- Employee status
- Employee hire date
- Whether the student is an employee or dependent
- The specific academic program being pursued

The benefit is applied directly to the student's account. This benefit does not apply to non-tuition charges such as room and board, fees or financial penalties.



The tuition remission benefit policy follows the university's academic calendar when determining semester start and end dates. To review semester dates, visit <https://www.gwu.edu/academic-calendar>.



GW manages its Tuition Remission Benefit Policy in accordance with Internal Revenue Service (IRS) regulations. While these benefits at the undergraduate level are generally not taxable, graduate tuition remission is subject to Federal, State, Social Security & Medicare withholding taxes.



BENEFITS COVERAGE

Who is Eligible?	Types of Degrees/Courses	Tuition Benefit
<ul style="list-style-type: none"> • Full-time and Part-time Benefits Eligible Faculty • Full-time and Part-time Benefits Eligible Staff • Postdoc Associates 	<ul style="list-style-type: none"> • Undergraduate Degree • Graduate Degree • Doctoral Degree • Non-Degree/Non-Credit Courses • Certificate and Certification Courses • Audited Courses 	<ul style="list-style-type: none"> • 100% of the cost of up to 6* credit hours each semester (fall, spring and summer) • The benefit is calculated based on the relevant program rate and the registered credits per semester <p>*No semester credit cap on Doctoral Degree *2 course semester cap for non-credit courses *Part time faculty and staff receive 100% of the cost of up to 3 credit hours per semester</p>

University Awards and Tuition Remission

- All university awards - including GW-funded scholarships, fellowships and grants - cannot be accepted in conjunction with payments received through the GW tuition remission benefit.
- Exceptions may apply to students who meet eligibility for need based awards as determined by the Office of Student Financial Assistance. Students should contact the Office of Student Financial Assistance at (202) 994-6620 or finaid@gwu.edu for further information.
- Be sure to adequately disclose the GW tuition remission benefit when applying for financial aid.



THOSE WHO ARE NOT ELIGIBLE FOR TUITION REMISSION • Faculty appointed on a temporary basis (one semester or less) or compensated on a per course basis • Federal work study • Graduate Teaching Assistants/Graduate Assistants • Individuals classified as independent contractors • Postdoc Scholars • Student workers • Temporary staff. If you are unsure of your employment classification, contact your Human Resources Business Partner.



Students who register for less than six credit hours in a semester cannot apply unused credits as additional coverage for subsequent semesters.

BENEFITS COVERAGE

The level of tuition remission coverage for dependents of full-time employees is based on the employee's hire date and full years of benefits-eligible service.

Years of Benefits-Eligible Service	Full-Time	Part-Time
Less than 1 year	Not eligible	Not eligible
1-3 (More than 12 months)	75%	37.5%
4-9 (More than 48 months)	90%	45%
10+ (More than 120 months)	100%	50%

- Dependent children have a 8 semester maximum with no semester credit cap
- Coverage is based on the employee's benefits-eligible years of service
- The benefit amount is calculated based on the program's per credit hour rate or fixed tuition rate
- Children are not eligible for Doctoral Degrees, Non-Credit, Certificate or Certification Courses
- Children enrolled in an undergraduate degree program at GW or another university may receive the tuition remission benefit for courses taken at GW as a non-degree student

DEPENDENTS

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EXCLUSIONS AND LIMITATIONS

The tuition remission benefit policy applies only to courses and programs offered at and billed directly by GW and not through a third-party provider. In addition, certain programs are excluded from the tuition remission policy, including:

- Executive Programs
- M.D. degree within the Medical School
- Consortium programs in affiliation with other universities
- GW Pre-College programs
- Certificate and certification programs that are fee based and/or not offered or billed by GW

This list is not exhaustive and is subject to change. An up-to-date full list of programs and courses ineligible for tuition remission is available at hr.gwu.edu/tuition-remission.



Courses, certificates and certifications that are fee based, outsourced or have a shared revenue component with a third party (e.g., courses and programs offered by or billed by 2U) are ineligible for tuition remission coverage.



Students must confirm online course or program benefit eligibility prior to registration by providing the course code and course registration number to the Program Administrator of the GW school offering the course or program.



ADD/DROP COURSES AND WITHDRAWALS

- Those receiving the tuition benefit who add a course(s) after the tuition application was submitted for the semester must notify tuition@gwu.edu to adjust the tuition benefit to match the increased tuition cost.
- Graduate taxes will be recalculated and added to subsequent paychecks, if necessary.
- Employees seeking tax exemption for an added course must submit a new graduate course tax exemption application.
- Those receiving the tuition benefit who drop/withdrawal from a course(s) at any time in the semester before the end of the final exam period must notify tuition@gwu.edu to adjust the tuition benefit to match the decreased tuition cost
- Graduate taxes will be stopped effective the next pay period after the course is dropped or refunded, if necessary.
- At no time will the adjusted benefit be issued to the student as a refund or credit for a subsequent semester.

EMPLOYMENT STATUS CHANGES

- Tuition remission benefit coverage adjustments resulting from a change in employment status, benefits-eligibility, or position are effective the semester following the effective date of the change
- If an employee separates from the university while utilizing the tuition remission benefit it will be pro-rated and the employee will be billed by the Student Accounts Office for the balance.
- The prorated amount is the difference between the last date of employment and the last day of the University's final exam period (see Academic Calendar), not the last day of class(es).

Apply online using our go link for the Summer 2024 semester now!

Tuition Remission & Graduate Tax Exemption



Employee Name	Employee GWID
<input type="text" value="Lavin, Erin Maura"/>	G10587958
Benefit For	For Term
<input type="text" value="Self"/>	Spring 2024
<p><i>The IRS has a provision for employees of the university that allows for graduate/doctorate level courses to be exempt from taxes if the course is related to your current position at GW. Each course is evaluated for tax exemption on an individual basis.</i></p>	
<p>If you are taking graduate and/or doctorate level course(s) this semester, do you want to apply for tax exemption for your eligible course(s)?</p>	
<input checked="" type="radio"/> Yes	<input type="radio"/> No
<p><i>Important: If No is selected, you are waving your opportunity to apply for tax exemption for your courses this semester.</i></p>	

- Register for your courses before you apply
- Apply online
- Applications must be submitted for each semester the student is enrolled in courses

Tuition Remission APPLICATION



Employee Name	Employee GWID
<input type="text" value="Lavin, Erin Maura"/>	G10587958
Benefit For	For Term
<input type="text" value="Dependent"/>	Spring 2024
Dependent Name (start typing Last name, First name and then pick from the list)	
<input type="text"/>	
Is this the First Time you are submitting for Dependent?	If this is for your Child, is your Child Dependent Older than 24?
<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
<input type="button" value="Submit"/>	<input type="button" value="Cancel"/>

- Clear guidance to help you complete your application
- Upload supporting documentation directly in your application
- Retirees and those with dependents over the age of 24 can apply online

go.gwu.edu/TRapplication

TUITION REMISSION APPLICATION AND TAX EXEMPTION DEADLINES

Important Deadlines!

Spring Semester November 15 through February 1

Summer Semester April 14 through June 15

Fall Semester July 6 through October 1

Note: If a deadline falls on a weekend, applications will be accepted through the following Monday.

- Students must be enrolled for classes prior to using the online application
- Students cannot apply for the tuition benefit prior these dates nor for future semesters
- Apply early! Allow yourself enough time to drop or change your course if you are not approved for tax exemption
- For additional information, please check the [tuition remission webpage](#)

TAX OBLIGATIONS

The value of the tuition remission benefit may be taxable at the federal and/or state level. A number of factors determine tax withholdings, including the type of degree being pursued and whether the benefit is used for the employee or the employee's dependent(s). We recommend that you consult with a tax advisor to determine the impact on your income and plan accordingly for any additional tax withholding before financially committing to your program.

Faculty and Staff:

- Undergraduate tuition is generally exempt from tax withholdings (i.e. federal, state, Medicare and social security).
- Graduate/Doctorate tuition is included in the employee's gross wages and is subject to tax withholding.
 - The IRS allows up to \$5,250 for graduate-level courses to be tax exempt per calendar year. Tuition remission benefits received in excess of \$5,250 are included in gross wages and are taxable (i.e. Federal, State, Social Security and Medicare taxes).

Spouse/Domestic Partner/Child Dependent:

- Undergraduate tuition is generally exempt from tax withholdings
- Graduate tuition is considered taxable income and is included in the employee's gross wages and is subject to tax withholding



Taxes are withheld from the employee's paycheck during the same semester in which the course(s) is taken. The actual amount withheld from each paycheck may vary.



We recommend that you consult with a tax advisor to determine the impact on your income and plan accordingly for any additional tax withholding before financially committing to your program. [IRS WEBSITE](#)



Tax Percentages

Federal 22%

FICA 7.65%

State:

DC 9%

MD 8%

VA 5.75%

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TAXABLE OBLIGATION BW PAY STUB

Graduate Tuition Amount received in a semester: \$11,340

IRS Annual Graduate Tax-Free Allowance: \$5,250

Taxable Amount: \$6,090

6 scheduled deductions: \$1,015 taxable amount per paycheck (TUI earnings code your paycheck)

Example of paycheck without TUI:

Gross Earnings: **\$2,500**

Federal: **\$225.00**

FICA: **\$191.25**

State: **\$150.00**

Total taxes deducted from paycheck: **\$566.25**

Net Income = \$ 1,933.75

Example of paycheck with TUI:

Gross Earnings: **\$3,515** (\$2,500 income + \$1,015 TUI earnings)

Federal: **\$316.35**

FICA: **\$268.90**

State: **\$210.90**

Total taxes deducted from paycheck: **\$796.15**

Net Income = \$1,703.85

Net Income Difference = \$229.90

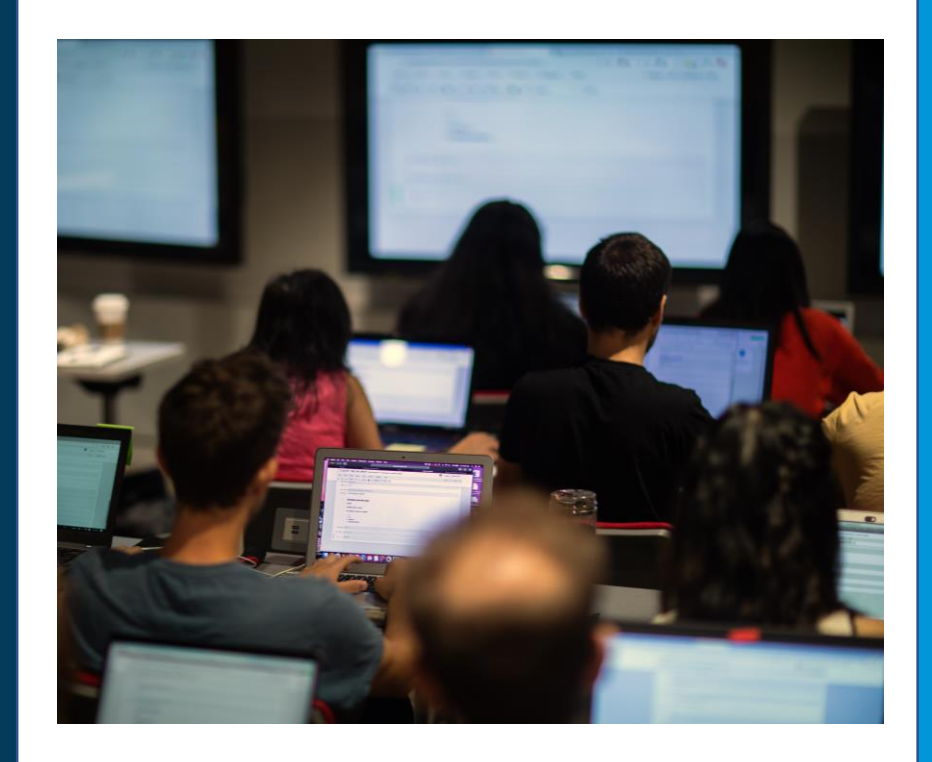
The actual tax withholding amount is determined by income, tax brackets and designations you indicated on federal and state tax withholding forms.

TAX EXEMPTION FOR EMPLOYEES

Faculty and staff members taking graduate and/or doctorate level course(s) that are directly related to their current position at GW can apply to request those courses be exempt from taxes. Each course is evaluated for tax exemption on an individual basis.

- NEW! Beginning Summer 2024, you will now apply for your tax exemption in the same application as your tuition remission benefit
 - Complete your total application package at one time in one application
 - Submit multiple courses in the same application saving you time and effort
 - Automatic credit cap
 - Supervisor/manager approval reminder process
- Upload your official GW job description, the course description(s) and provide a written statement explaining how the course(s) are directly related to your current position at GW.

Visit go.gwu.edu/TRApplication to start the process.



- ✓ Visit the tuition remission webpage and review:
 - Tuition Remission Benefit Policy
 - Ineligible Programs and Courses
 - Infosession Slide Deck and Recordings
- ✓ Confirm the program of interest qualifies for the Tuition Remission benefit
- ✓ Verify your benefits eligibility status with your HR Business Partner or Faculty Affairs
- ✓ Talk to your tax advisor about how graduate taxable tuition will affect your take home pay
- ✓ Add the tuition remission and graduate tax application deadline to your personal calendar
- ✓ Register for your courses on GWeb
- ✓ Apply for the tuition remission benefit and graduate course tax exemption, if eligible

We are here to help! Reach out to us at tuition@gwu.edu



YOUR CHECKLIST

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Who to Call**Contact Information****Admissions**

Office of Undergraduate Admissions
(Undergraduate Degree Seeking)

(202) 994-6040
undergraduate.admissions.gwu.edu
gwadm@gwu.edu

Graduate Enrollment Management
(Graduate Degree Seeking)

(202) 994-5984
graduate.admissions.gwu.edu
gradinfo@gwu.edu

Office of Non-Degree Students
(Non-Degree)

(202) 994-1972
nondegree.gwu.edu
onds@gwu.edu

Student Accounts/Tuition Billing

For information regarding student account billing information, including adjustments.

Student Accounts Office

(202) 994-7350
studentaccounts.gwu.edu
sao@gwu.edu

Student Financial Assistance/Awards

For information on financial aid—including grants, scholarships and other award offerings—as well as information regarding financial awards that are either reduced or voided due to acceptance of the tuition remission credit.

Office of Student Financial Assistance

202) 994-6620
financialaid.gwu.edu
finaid@gwu.edu

Registration - Add/Drop Courses

For information regarding on how to register for classes online and add/drop classes

Office of the Registrar

(202) 994-994-4900
registrar@gwu.edu
registrar.gwu.edu

Tuition Remission Benefits and Taxable Tuition

For information regarding the tuition remission benefit, eligibility and tax withholdings associated with taxable tuition.

GW Benefits

(571) 553-8382
benefits.gwu.edu
tuition@gwu.edu

Federal (W-4) and State Tax Withholdings/Paycheck

For information regarding federal and state tax withholdings, and other paycheck-related matters.

Payroll Services

(571) 553-4277
payroll.gwu.edu
payroll@gwu.edu

YOUR CONTACT LIST

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COVERAGE OVERVIEW

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	Employee	Spouse	Child
Undergraduate	✓	✓	✓
Graduate	✓	✓	✓
Doctoral	✓	✓	NA
Non-Degree	✓	✓	✓*
Non-Credit	✓	✓	NA
Certificate	✓	✓	NA
Certification	✓	✓	NA
Audited Courses	✓	✓	✓

For additional information about the tuition remission benefit policy, please visit the Benefits website at <https://hr.gwu.edu/tuition-benefits>.

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