

### 2025 Tuition Remission Benefit

Presented by Erin Lavin, GW Benefits
Human Resource Management &
Development



Please mute your phone!

## Today's Agenda

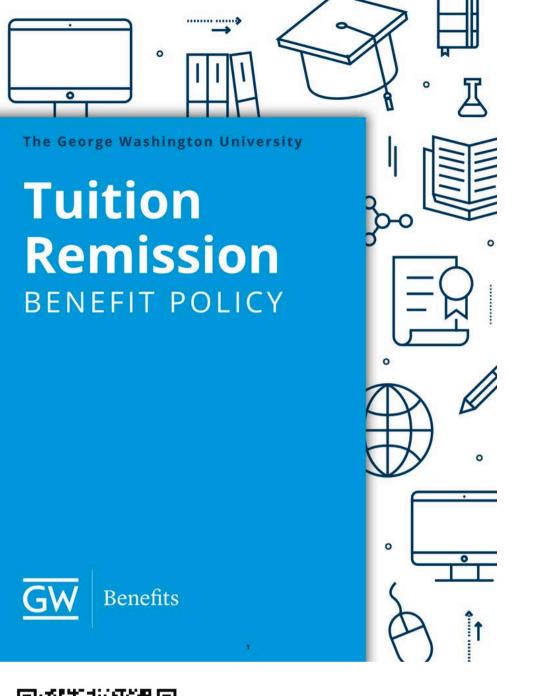
- 1. What is Tuition Remission?
- 2. Benefit Coverage
- 3. Exclusions and Limitations
- 4. Adding and Dropping Courses/Withdrawals
- 5. Changes in Employment Status and Loss of Eligibility
- 6. How to Apply and Deadlines

For those taking **graduate/doctorate** level courses: Tax Obligation

Exemption (employee only)







### What is Tuition Remission?

The tuition remission benefit extends GW's educational resources to our employees and their dependents. The benefit provides competitive, accessible, and valuable tuition benefits to those who seek to further develop themselves, both personally and professionally.

- Employee status (full-time/part-time)
  - Employee hire date
- Whether the student is an employee or dependent
  - The specific academic program being pursued

Faculty and Staff can begin using the tuition benefit the first semester after the hire or appointment date





go.gwu.edu/tuitionpolicy

**Tuition Cost Only!** Fees, Deposits, and any other financial costs are not covered by the tuition benefit



GW follows the university's <u>academic</u> calendar when determining semester start and end dates



## Benefit Coverage for Faculty and Staff

### Who is Eligible

### **Tuition Benefit**



- Full-time and Part-time
   Benefits Eligible Faculty
- Full-time and Part-time
   Benefits Eligible Staff
- Postdoc Associates

- 100% of the cost of up to 6 credit hours each semester (fall, spring and summer)
- Part time faculty and staff receive 100% of the cost of up to 3 credit hours per semester

- Undergraduate Degree
- Graduate Degree
- Doctoral Degree (no credit cap)
- Non-Degree/Non-Credit (2 course cap)
- Certificate and Certification
- Audited Courses



• Faculty appointed on a temporary basis • Federal work study • Graduate Teaching Assistants/Graduate Assistants • Independent contractors • Postdoc Scholars • Student workers • Temporary staff





Take individual classes or work towards a degree Earn unlimited degrees!

Office of Non-Degree Students



Students who register for less than 6 credit hours in a semester cannot apply unused credits for subsequent semesters



## Benefit Coverage for Dependents

<b>Years of Benefits</b>
Eligible Service

**Full-Time** 

**Part-Time** 

Less than 1 year

Not eligible

Not eligible

1-3 years

**75%** 

37.5%

**4-9** years

90%

45%

10+ years

100%

50%

The percentage of tuition remission coverage for dependents is based on the employee's hire date and years of FT equivalent

benefits-eligible

service



No credit or semester cap for undergraduate degree; 8 semester max with no semester credit cap

Not eligible for Doctoral Degrees, Non-Credit, Certificate or Certification Courses

May take non-degree classes If enrolled in an undergraduate degree program at GW or another university









	Employee	Spouse	Child
Undergraduate	*	*	~
Graduate	*	~	~
Doctoral	*	~	NA
Non-Degree	*	~	<b>✓</b> *
Non-Credit	*	~	NA
Certificate	*	~	NA
Certification	*	~	NA
Audited Courses	<b>~</b>	~	~

## Tuition Remission Eligibility Chart





### **University Merit 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.

It is your responsibility to tell the Office of Student Financial Aid if you are planning to use the tuition benefit when discussing any merit based scholarships or awards.



GW will remove any additional scholarships or grants that are found on your student account at any time. At no time will GW issue a refund or credit when an unreported scholarship or award is provided to you.



Exceptions may apply to students who meet eligibility for need based awards as determined by the Office of Student Financial Assistance.



## **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:

### **Ineligible Course List\***



\*This list is not exhaustive and is subject to change

- Executive Programs
- M.D. degree within the Medical School
- Consortium programs in affiliation with other universities
- GW Pre-College programs
- 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 or other third party vendors)



Is my course or program eligible for the tuition remission benefit?

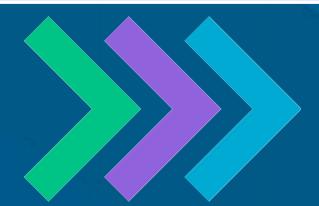
The GW school offering the course/program determines tuition remission eligibility. To confirm eligibility. reach out to the Program Administrator prior to registration with the course code and course registration number.



### ADD/DROP COURSES AND WITHDRAWALS

Did you make a change to you courses after you submitted your online application? Check out the chart below!

What should I do when I add a class?	Email tuition@gwu.edu and inform them of the class change. Your student account will be increased to match your new tuition cost.	
What should I do when I drop or withdraw from a class?	Email tuition@gwu.edu and inform them of the class change. Your student account will be decreased to match your new tuition cost.	
Am I responsible for any balance or penalty when I drop or withdraw from a class?	No - you are not responsible to pay for your course or any fees if you drop or withdra from your class. Simply email tuition@gwu.edu and your account will be adjusted.	
What if I am not doing as well as expected in my class?	GW does not require a grade minimum to use the tuition benefit. If you want to drop your course because your are unhappy with your grade, you can drop the course and no balance will be owed.	



At no time will the adjusted benefit be issued to the student as a refund or credit for a future semesters



## Employment Status Changes



Summer sessions are prorated by individual sessions, not by semester

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

from the university while utilizing the tuition remission benefit will have their tuition cost pro-rated\* and will be billed by the Student Accounts Office

\*The prorated amount is the difference between the last week of employment and the last day of the University's final exam period ex: If your last day at GW is on a Wednesday, you are considered employed through Friday for a completed week





## Apply online for the Summer 2025 Semester now!

- Register for your courses before you apply for tuition remission
- Applications must be submitted for each semester each student is enrolled in courses
- Only one application may be submitted each semester per student



registrar.gwu.edu/registration

# **Tuition Remission & Graduate Tax Exemption**

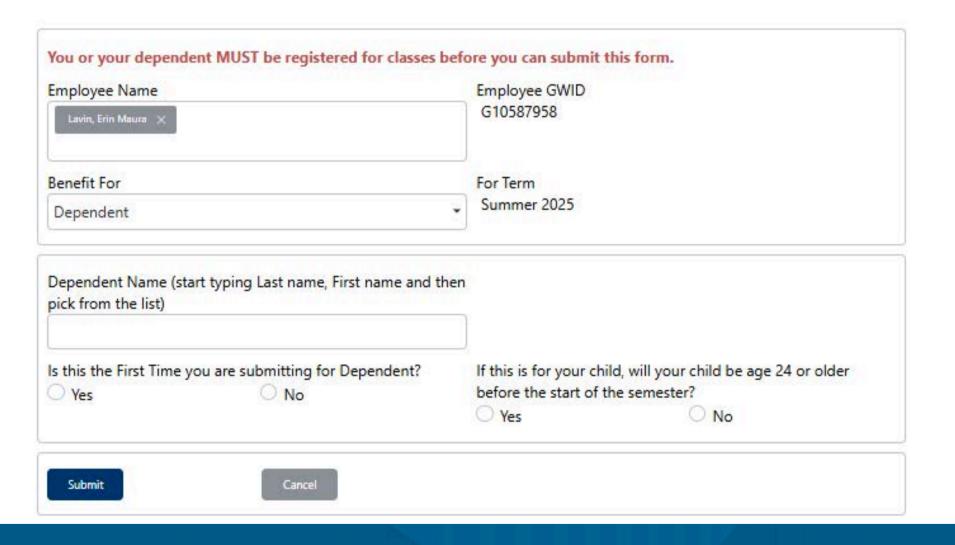
Employee Name  Lavin, Erin Maura ×	Employee GWID G10587958	
Benefit For Self	For Term Summer 2025	
The state of the s	nployees of the university that allows for graduate/do urrent position at GW. Each course is evaluated for to	
If you are taking graduate ar apply for tax exemption for y • Yes	d/or doctorate level course(s) this semester, do you our eligible course(s)? O No	you are waiving your opportunity to apply for tax
		exemption for your courses the semester.

### The Summer 2025 Application is open April 14 - June 15

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



# Tuition Remission & Graduate Tax Exemption & 8 9 6 6 6 6 6 8



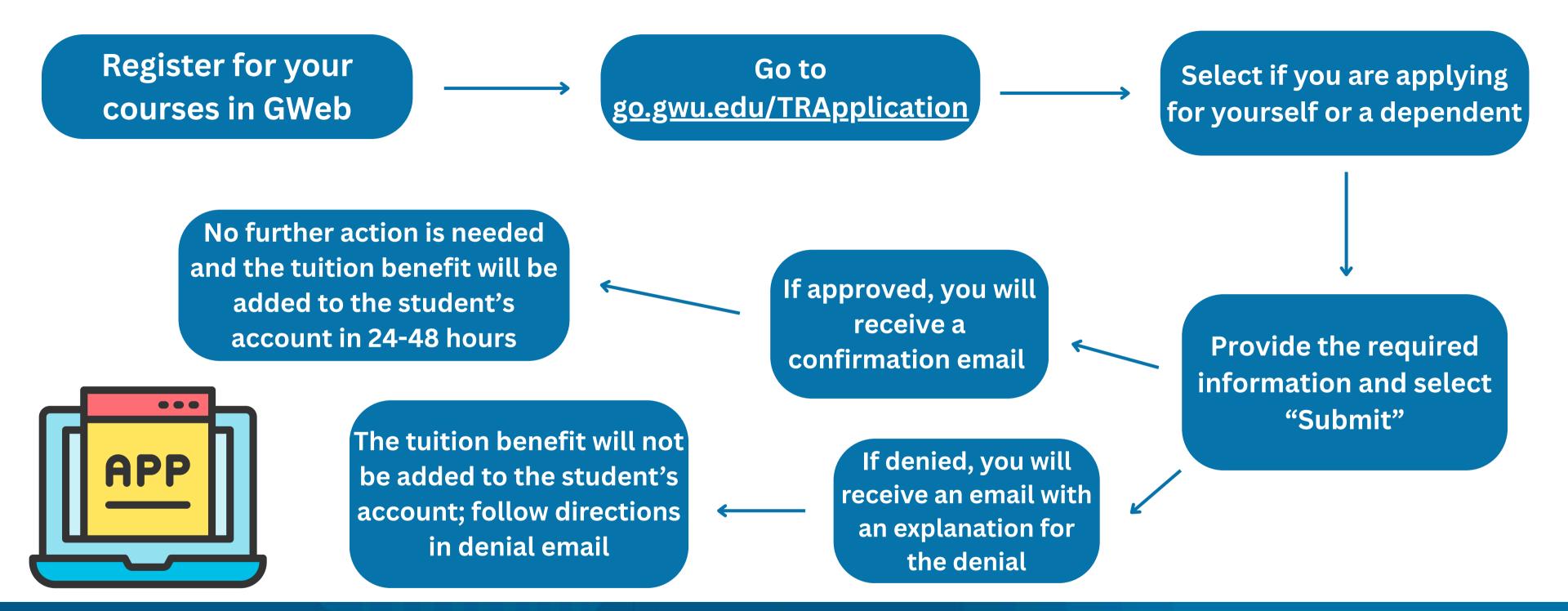
# Applying for your Dependent

- Last name first and choose from the drop down
- Supporting documentation for first time students such as marriage or birth certificate
- Over age 24 dependent children proof or intent of tax dependency

The Summer 2025 Application is open April 14 - June 15

WASHINGTON UNIVERSITY WASHINGTON, DC

### **Tuition Remission Application Process**



go.gwu.edu/TRApplication





# Tax Obligations for Graduate/Doctorate Level Courses

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, whether the benefit is used for the employee or the employee's dependent(s), where you live and other pre-tax deductions.





Undergraduate course = no tax



Graduate/Doctorate course = tax



Annual \$5,250 tax exemption automatically applied for <u>employees only</u>



Taxes are withheld from the employee's paycheck during the same semester in which the course(s) is taken

Federal 22%
FICA 7.65%
State (chose one):
DC 9%
MD 8%
VA 5.75%

Consult with your Tax Advisor or the IRS Tax Withholding Estimator





### Taxable Tuition BW Paycheck Example

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.



### Taxable Tuition MO Paycheck Example

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

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

Taxable Amount: \$6,090

3 scheduled deductions: \$2,030 taxable amount per paycheck (TUI earnings code your paycheck)



Example of paycheck without TUI

Gross Earnings: \$5,000

Federal: \$430.13

FICA: \$382.50

State: \$225.31

Net Income = \$3,962.06

Example of paycheck with TUI

Gross Earnings: \$7,530 (\$5,000 income + \$2,030 TUI earnings)

Federal: \$876.75

FICA: \$647.84

State: \$342.04

Total taxes deducted from paycheck: \$1,037.94 Total taxes deducted from paycheck: \$1,866.63

Net Income = \$3,133.37

**Net Income Difference = \$828.69** 

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 Only

Faculty and staff members taking graduate and/or doctorate level course(s) that are directly related to their current position at GW can to apply to request those courses to be exempt from taxes



Reviewed on a course by course basis

Spouses/Partners
Tax Dependent Children



Official Job
Description or
Appointment Letter\*





Written statement explaining how the course directly relates to your current job at GW



\*Don't know where to find you JD or appointment letter?

Staff can reach out to your <u>HR Business Partner</u> and

Faculty can contact <u>Faculty Affairs</u>.





Is the education required by your employer or the law to keep your present salary, status, or job?





### **Tax Exemption Review Process**

You add all courses to be considered for tax exemption on the tuition application

Your manager\* reviews and approves or denies your courses; A reminder email is sent to your manager every 2 weeks until action is taken.



tax is added to paychecks

If approved, you will receive an email from the SharePoint system

> **Benefits reviews** application



**Notice from Benefits** with the amount of TUI earnings to be added to paychecks

If denied, you will receive an email with an opportunity to provide more information Email tuition@gwu.edu



Who is my manager?

Managers are pulled directly from Banner and Benefits does not have access change managers. If you do not know who you manager is or think you have the wrong manager, please contact HRIS to help you.

It is your responsibility to make sure your manager has received your application and reviews it in a timely matter!



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hr.gwu.edu/hr-information-systems

### 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

#### **Tuition Exchange and Student Financial Assistance/Awards**

For information on the Tuition Exchange, 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

September 1997

GW Benefits (571) 553-8382

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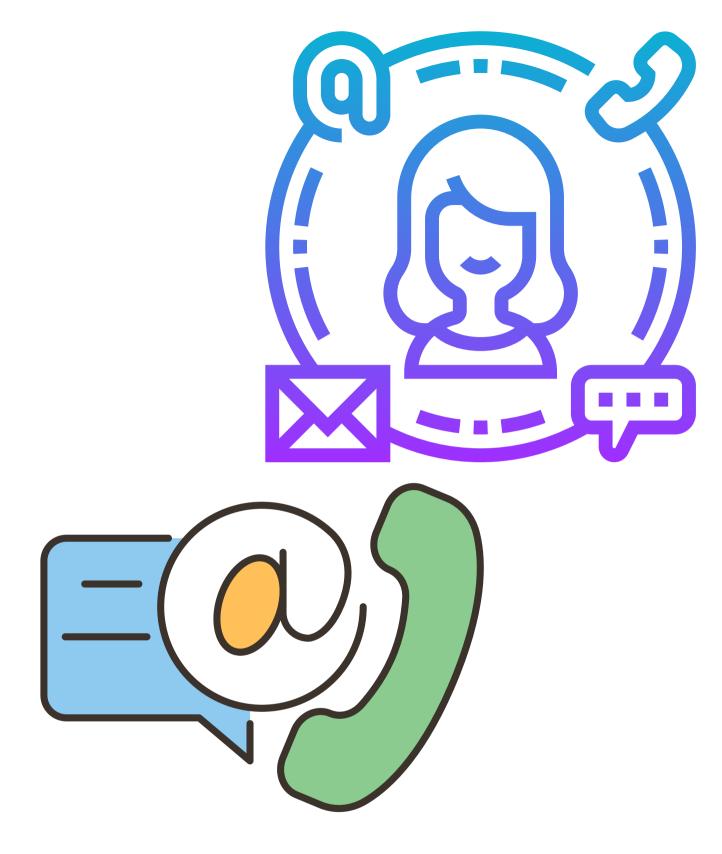
Benefits (571) 553-8382

### 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



## Tuition Remission Policy



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