An overview of the tuition remission and tuition exchange programs.

January 30, 2014

TUITION REMISSION BENEFIT FOR EMPLOYEES
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• Coverage
• Eligible/Ineligible Programs and Courses
• Deadlines
• Online Application
• Benefit - Taxation
• Online Certification
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## Tuition Remission Program -- Eligibility

<table>
<thead>
<tr>
<th>Employee Type</th>
<th>Employee Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Benefits Eligible Faculty and Staff in Full-Time or Part-Time roles:</td>
<td>Eligible for the tuition remission benefit the semester that begins on or follows their date of hire.</td>
</tr>
</tbody>
</table>

For additional information, please refer to the **Tuition Remission Benefit Policy** on the Benefits website.
# Tuition Remission Program - Coverage

## Tuition Remission Benefit -- Coverage

<table>
<thead>
<tr>
<th>Full-Time Coverage</th>
<th>Part-Time Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>100% of 6 credit hours per semester for Undergraduate, Masters degrees, Graduate Certificate programs, Non-credit courses, Non-Degrees and Audited courses.</td>
<td>100% of 3 credit hours per semester for Undergraduate, Masters degrees, Graduate Certificate programs, Non-credit courses, Non-Degrees and Audited courses.</td>
</tr>
<tr>
<td>Note: Coverage for law degree courses will be remitted at the graduate level.</td>
<td>Note: Coverage for law degree courses will be remitted at the graduate level.</td>
</tr>
</tbody>
</table>

### Full-Time Coverage
- 100% for Doctoral courses with no credit hours cap per semester

### Part-Time Coverage
- 100% for Doctoral courses for 1 to 3 credit hours per semester or 50% of 4 or more credit hours per semester

- The benefit is calculated based on the per credit rate of the relevant program, or the applicable open enrollment/deceleration rate if the program is not billed per credit.
- The Benefit is for tuition only and not for fees, charges or penalties.
- For additional information, please refer to the **Tuition Remission Benefit Policy** on the tuition remission [webpage](#).
### Eligible Programs

All regular programs and courses that are offered and billed by GW

### Ineligible Programs and Courses

- Certain Executive Degrees
- M.D. Degree within the Medical School
- Ph.D. in Clinical Psychology Degree
- GW Pre-College programs
- Online 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, Colloquy and EMBANET) are **ineligible** for tuition remission coverage.

- **The Tuition Remission Benefit applies only to courses and programs offered and billed by GW**
- Employees who wish to utilize the benefit for a specific program or course must contact that school to verify eligibility as well as the GW Benefits for tuition remission coverage.
- For additional information on eligible/ineligible programs or courses, please refer to the tuition remission webpage.
Tuition Remission Program – Application Deadlines

Tuition Remission Online Application -- Important Deadlines

- **Fall Semester**: July 6 through October 1
- **Spring Semester**: November 15 through February 1
- **Summer Semester**: April 14 through June 15

Notes: Online applications submitted subsequent to the semester due date are considered late and **will not be accepted**. Please remember to complete the online application process by the semester due date. 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 benefit prior these dates nor for future semesters
- For additional information, please check the **tuition remission** webpage
Visit https://hr2.drupal.gwu.edu/tuition-remission and click on the link to start the process.
Sign in using the appropriate button below.

NOTE: if after signing on you receive a “No Assertions Found” message, closing all browser sessions and opening a brand new session will resolve the issue. To prevent this issue from occurring click Exit to logout of GWeb.

Access with GW Email

- Students
- Faculty & Staff

Access with GWID & PIN

- Students & Applicants
- Former Faculty & Staff

Type on browser https://it.gwu.edu/gweb and then click on Faculty & Staff to log in by entering your email and password.
Please enter your email and password to login to the online form

Tuition Remission Program – Login to GWeb to access
Tuition Remission Program – GWeb -- Online Application

Student Records and Registration

Faculty Menu

Employee Information

Personal Information Menu

GW Alert Emergency Notification

Click “Employee Information”
Please scroll down and click on “Tuition Remission Application” to start the process.
Select relationship type from the “Benefit is for: “Self” drop down menu. (If the benefit requested is for the employee, the employee’s GWID will automatically populate in this field.) If for a dependent, select “Other” and enter his/her GWID in the student’s GWID field. Upon review of the Tuition Remission Benefit Policy and disclaimer, please check the “I accept” box and click “Submit Changes.”
If you received the message above, your online submission was successful. However, if you received an error message, please contact us at tuition@gwu.edu.
Undergraduate Courses: Undergraduate tuition benefits are generally exempt from tax withholdings (i.e. federal, state, Medicare and social security).

Graduate/Doctorate Courses: 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).

Graduate Course Certification for Tax Exemption

If the course is job related, employees can submit a graduate course certification to request tax exemption. Each course is evaluated for tax exemption on an individual basis.

1. Submit online the graduate course certification form(s) with course description or syllabus excerpt (if available, but preferred) AND job description (physicians and faculty can provide list of job responsibilities).

2. If the employee is pursuing a degree putting them on a new career path or promotion, GW Benefits will apply tax deductions for the given semester and inform employee(s) via email with details.
Tuition Remission Program – Tax Exemption -- Deadlines

Online Graduate Course Certification -- Important Deadlines

<table>
<thead>
<tr>
<th>Semester</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall Semester</td>
<td>July 6 through August 17</td>
</tr>
<tr>
<td>Spring Semester</td>
<td>November 15 through January 5</td>
</tr>
<tr>
<td>Summer Semester</td>
<td>April 14 through May 11</td>
</tr>
</tbody>
</table>

Please remember to complete the online application process by the semester due date. If a deadline falls on a weekend, applications will be accepted through the following Monday.

- Employees must consult their Supervisors for requesting tax exemption for work related courses and request reviewing their online submissions
- Employees will know prior to the start of a semester if courses are approved as work related or denied
- If you missed the deadline, tax deductions will apply to your paycheck(s) for the given semester
- For additional information, please check the tuition remission webpage
Graduate Course Certification

The university manages its tuition remission plan in accordance with Internal Revenue Service (IRS) regulations. Undergraduate tuition benefits are generally exempt from tax withholdings. 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). See PDF example. For a graduate course to be considered tax-exempt, it should have a direct correlation to the employee’s primary benefits-eligible position. The course should also help an employee maintain or improve skills required for the position. However, a course that is intended to help an employee pursue a new career or promotion, and/or meet the minimum requirements of a primary position, is not eligible for tax exemption.

Applying for Graduate Course Certification

The online graduate course certification process is available only to university benefits-eligible employees.

Visit https://hr.gwu.edu/graduate-course-certification and click on the link to start the process.
Click the **blue button** to apply for the tuition remission benefit OR click the **green button** to complete a graduate course certification form.
Please enter your Email and Password to login to the online form.

Sign in using the appropriate button below.

**NOTE:** if after signing on you receive a “No Assertions Found” message, closing all browser sessions and opening a brand new session will resolve the issue. To prevent this issue from occurring click Exit to logout of GWeb.

**Access with GW Email**
- Students
- Faculty & Staff

**Access with GWID & PIN**
- Students & Applicants
- Former Faculty & Staff
Please enter your Email and Password to login to the online form
Complete all required fields with * and attach all required documents. Type the email of supervisor and back up person. Next, review the agreement language, check the box to agree and initial. Click “Submit.”
If you click submit and receive this message, please review the **format** of your attached files. Also, you must remove any special characters from the file names before uploading. **Examples** - [()]*&^%$#@!~`|}{\[\]\}' -
Thank you for submitting your tax exemption request.

If you have an additional course(s) that you believe is eligible for tax exemption, please remember that you need to submit a separate request for each course. (Click Here to fill out a new form)

Note: This is not a confirmation of your graduate course certification request being approved for tax exemption. You will receive separate email notifications as your request goes through the approval process.

As a reminder, graduate course certifications must be submitted by the following semester due dates for tax exemption consideration.

- Fall Semester: July 6 through August 17
- Spring Semester: November 15 through January 5
- Summer Semester: April 14 through May 11

Have questions? Please contact the Tuition Programs Administrator at tuition@gwu.edu or (571) 553-8249

GW Benefits
Human Resource Management and Development

If you received this message, your submission was successful and forwarded to the next level reviewer.
Tuition Remission Program - Taxable Obligation

**Pay Stub – Example – Tax Deductions**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition Benefit Amount received this semester</td>
<td>$11,340.00</td>
</tr>
<tr>
<td>IRS Annual (Calendar Year) Graduate Tax-Free Allowance</td>
<td>$5,250.00</td>
</tr>
<tr>
<td>Taxable Amount:</td>
<td>$6,090.00</td>
</tr>
<tr>
<td>*(6) Six Scheduled Deductions</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1,015.00</td>
</tr>
</tbody>
</table>

**Pay Record Prior to Taxable Withholdings**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Earnings:</td>
<td>$2,500.00</td>
</tr>
<tr>
<td>FICA Medicare:</td>
<td>$36.25</td>
</tr>
<tr>
<td>FICA Old Age:</td>
<td>$155.00</td>
</tr>
<tr>
<td>Federal Income Tax:</td>
<td>$225.00</td>
</tr>
<tr>
<td>State Income Tax:</td>
<td>$150.00</td>
</tr>
<tr>
<td>Total Deductions:</td>
<td>$566.25</td>
</tr>
</tbody>
</table>

**Net Income:** $1,933.75

**Pay Record with Taxable Amount per Check: $1,015.00**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Earnings:</td>
<td>$2,500.00</td>
</tr>
<tr>
<td>FICA Medicare:</td>
<td>$50.97</td>
</tr>
<tr>
<td>FICA Old Age:</td>
<td>$217.93</td>
</tr>
<tr>
<td>Federal Income Tax:</td>
<td>$316.35</td>
</tr>
<tr>
<td>State Income Tax:</td>
<td>$210.90</td>
</tr>
<tr>
<td>Total Deductions:</td>
<td>$796.15</td>
</tr>
</tbody>
</table>

**Net Income:** $1,703.85

Variance $566.25 - $796.15 = $229.90 - *This is the net amount of tax paid per check*

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

- Confirm if the program of interest qualifies for the Tuition Remission benefit
- Verify your benefits eligibility with GW Benefits
- Once you are accepted at a GW program, you must visit the tuition remission webpage and review:
  - Tuition Remission Benefit Policy
  - Ineligible Programs and Courses
  - Tutorials
  - FAQs and many more

- Place the important Deadlines in your personal calendar to apply for the benefit and or tax exemption *(you must apply for the benefit and tax exemption every semester)*

- For additional information about the Tuition Remission Program, please contact us via email at tuition@gwu.edu or via phone at 571-553-8249