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- Eligibility
- Benefit Coverage
- Course Eligibility
- Deadlines
- Online Application
- Benefit - Taxation
- Online Certification
- Taxable Obligation
### Tuition Remission Program -- Eligibility

<table>
<thead>
<tr>
<th>Employee Type</th>
<th>Employee Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Benefits Eligible Employees in a Full-Time or Part-Time role: Faculty, Executive Management, Medical Residents, Research Personnel, Staff</td>
<td>Eligible for the tuition remission benefit if hired before or on the semester start date</td>
</tr>
</tbody>
</table>

- For additional information on semester start dates, please refer to the GW’s academic calendar date
### 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 Undergrad, Masters degrees, Graduate Certificate programs, Non-credit courses, Non-Degrees and Audited courses</td>
<td>100% of 3 credit hours per semester for Undergrad, 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>

<table>
<thead>
<tr>
<th>Full-Time Coverage</th>
<th>Part-Time Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>100% for Doctoral courses with no credit hours cap per semester</td>
<td>100% for Doctoral courses for 1 to 3 credit hours per semester or 50% of 4 or more credit hours per semester</td>
</tr>
</tbody>
</table>

- 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 Benefits website
Benefit Coverage for Dependents

- Coverage tiers and percentages are based on the benefits-eligible years of service of the employee (also referred to as the “Sponsor”) as follows:

<table>
<thead>
<tr>
<th>Years of Benefits-Eligible Service</th>
<th>Full-Time</th>
<th>Part-Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 1 year</td>
<td>Not eligible</td>
<td>Not eligible</td>
</tr>
<tr>
<td>1-3 (More than 12 months)</td>
<td>75%</td>
<td>37.5%</td>
</tr>
<tr>
<td>4-9 (More than 48 months)</td>
<td>90%</td>
<td>45%</td>
</tr>
<tr>
<td>10+ (More than 120 months)</td>
<td>100%</td>
<td>50%</td>
</tr>
</tbody>
</table>

There will be no change to retiree eligibility; however, the benefit coverage percentages will increase as noted above for retirees and their eligible dependents. Eligibility and coverage are dependent upon the retirement.
Tuition Remission Program – Coverage Overview

<table>
<thead>
<tr>
<th></th>
<th>Employee</th>
<th>Spouse</th>
<th>Child</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undergraduate</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
</tr>
<tr>
<td>Graduate</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
</tr>
<tr>
<td>Doctoral</td>
<td>✔</td>
<td>✔</td>
<td>NA</td>
</tr>
<tr>
<td>Non-Degree</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
</tr>
<tr>
<td>Non-Credit</td>
<td>✔</td>
<td>✔</td>
<td>NA</td>
</tr>
<tr>
<td>Certificate</td>
<td>✔</td>
<td>✔</td>
<td>NA</td>
</tr>
<tr>
<td>Certification</td>
<td>✔</td>
<td>✔</td>
<td>NA</td>
</tr>
<tr>
<td>Audited Courses</td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
</tr>
</tbody>
</table>

- For additional information, please visit the Benefits website.
Tuition Remission Program – Eligibility of Programs and Courses

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
- Consortium programs in affiliation with other universities
- 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 Program covers only for programs and courses at GW
- Employees who wish to utilize the benefit for a specific program or course must contact that school to verify eligibility 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

Students must be enrolled for classes prior to using the online application.
Students cannot apply for the benefit prior to these dates nor for future semesters.
For additional information, please check the tuition remission webpage.

Tuition Remission Online Application -- Important Deadlines

<table>
<thead>
<tr>
<th>Semester</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spring Semester</td>
<td>November 15 through February 1</td>
</tr>
<tr>
<td>Summer Semester</td>
<td>April 14 through June 15</td>
</tr>
<tr>
<td>Fall Semester</td>
<td>July 6 through October 1</td>
</tr>
</tbody>
</table>

GW Benefits
Visit [https://hr2.drupal.gwu.edu/tuition-remission](https://hr2.drupal.gwu.edu/tuition-remission) and click on the link to start the process.
Type on browser [https://it.gwu.edu/gweb](https://it.gwu.edu/gweb) and then click on Faculty & Staff to log in by entering your email and password.
Tuition Remission Program – Login to GWeb to access

Please enter your email and password to login to the online form
Welcome, to the WWW Information System!

Student Records and Registration

Registration Menu
Student Records Information Menu
Student Accounts Menu
Admissions
Veteran Menu

Faculty Menu

Enter Grades and Registration Overrides, View Class Lists and Student Information

Employee Information

Retirement Benefits
Benefits and Deductions
Pay Information
Tax Forms
Current and Past Jobs
TaskStream
Conflict of Interest Reporting

Personal Information Menu

View Addresses and Phones
Update Addresses and Phones
View Emergency Contacts
Update Emergency Contacts
View Email Address(es)
Update Email Address(es)
Change PIN

GW Alert Emergency Notification

View GW Alert Emergency Notification
Update GW Alert Emergency Notification

Click “Employee Information”
Select relationship type from the “Benefit is for: Self” drop down menu. Upon review of the Tuition Remission Benefit Policy and disclaimer, please check the “I accept” box and click “Submit Changes.”
Tuition Remission Application

Your tuition remission application has been approved.

Please review the important information below regarding how the benefit is calculated, applied and taxed:

- The tuition remission benefit coverage is based on the per credit hour rate for your applicable program. Tuition rates are available at the Student Accounts Office website at https://studentaccounts.gwu.edu.
- The tuition benefit will be applied to your student account. Please allow 48 hours for your records to be updated.

- Tax Liability for Tuition Remission Benefits:
  - Up to $5,250 of an employee’s tuition remission for graduate level courses will be included in taxable income during the calendar year. Amounts above $5,250 are considered taxable income and are subject to taxation, unless the graduate coursework is approved as work-related.
  - To request tax exemption for work-related graduate courses, please submit a graduate course certification form per course prior to each semester at tuition remission webpage.
  - The certification process includes providing supporting documentation such as course descriptions, syllabi (if available) and job descriptions. Graduate course certifications must be submitted by the deadlines indicated below. Late submissions will not be considered.

Deadlines for Online Graduate Course Certification Submissions

- Spring Semester - January 5
- Summer Semester - May 11
- Fall Semester - August 17

For additional information regarding taxable tuition, please visit the tuition remission webpage.

We're here to help! Please contact us with questions at tuition@gwu.edu or (202) 687-6040.

Sincerely,

GW Benefits

RELEASE: 8.6

If you received the message above, your online submission was successful.
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.
<table>
<thead>
<tr>
<th>Semester</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Spring Semester</strong></td>
<td>November 15 through January 5</td>
</tr>
<tr>
<td><strong>Summer Semester</strong></td>
<td>April 14 through May 11</td>
</tr>
<tr>
<td><strong>Fall Semester</strong></td>
<td>July 6 through August 17</td>
</tr>
</tbody>
</table>

- 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.
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
Please enter your Email and Password to login to the online form.
Complete all required fields with * and attach all required documents. 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.
### Pay Stub – Example – Tax Deductions

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

\[ (6) \text{ Six Scheduled Deductions} \]

\[ \text{Variance } $485.00 \text{ - } $308.00 = \$177.00 \text{ This is the net amount of tax paid per check} \]

#### Pay Record Prior to Taxable Withholdings

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

\[ \text{Net Income: } \$1,933.75 \]

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

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

\[ \text{Net Income: } \$1,703.85 \]

\[ \text{Variance } $566.25 \text{ - } $796.15 = \$229.90 \text{ - This is the net amount of tax paid per check} \]

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 status with the GW Benefits Team
- Once you are accepted at a GW program, you must visit the tuition remission webpage and review:
  - Tuition Remission Benefit Policy
  - Important Dates for Eligibility
  - 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