TUITION REMISSION BENEFIT
INFORMATION SESSION
Tuition Remission Program

Contents:

• Eligibility
• Benefit Coverage
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• Online Application
• Benefit - Taxation
• Online Certification
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For additional information on semester start dates, please refer to the GW’s academic calendar date.
## Tuition Remission Benefit -- Coverage

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

<table>
<thead>
<tr>
<th>Coverage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Full-Time Coverage</strong></td>
<td>100% for Doctoral courses with no credit hours cap per semester.</td>
</tr>
<tr>
<td><strong>Part-Time Coverage</strong></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>

The stated percentage will increase as of the first day of the semester that begins on or follows the employee’s anniversary date.

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
### 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 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 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

<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>

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](https://hr2.drupal.gwu.edu/tuition-remission) and click on the link to start the process.

**How to Apply**

GW employees will [apply online](https://hr2.drupal.gwu.edu/tuition-remission) for the benefit, whether the benefit is being used for them or for a dependent.

All other groups, such as employees' dependents that are 24 years and over, retirees and their dependents, affiliates (CNMC, VA, N/ROTC), and dependents of deceased employees, will submit [paper applications](https://hr2.drupal.gwu.edu/tuition-remission) (PDE) for themselves or for dependents.

Applications will not be accepted following the close of the application period. Student Account Services impose financial penalties for unpaid balances following the first day of the semester or quarter. These charges are irrevocable and must be paid separately.

Employees who wish to utilize the tuition remission benefit for a specific course or program must contact that school to verify eligibility for tuition remission coverage.
Tuition Remission Program – Login to GWeb to access

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 – GWeb -- Online Application

Student Records and Registration

Faculty Menu

Employee Information

Personal Information Menu

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.”
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](mailto: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.
Online Graduate Course Certification -- Important Deadlines

**Spring Semester**  
November 15 through January 5

**Summer Semester**  
April 14 through May 11

**Fall Semester**  
July 6 through August 17

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
Tuition Remission Program – Requesting Tax Exemption

Visit https://hr.gwu.edu/graduate-course-certification and click on the link to start the process.

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.
Tuition Remission Program – Requesting Tax Exemption

GW TUITION REMISSION GRADUATE COURSE CERTIFICATION

Before you submit your graduate course certification request, please review the following information to be sure this process applies to you.

The online tuition remission application and online course certification are available to eligible GW University employees only. Please review employee eligibility requirements on page 5 at the Tuition Remission Benefit Policy:
https://benefits.gwu.edu/tuition-remission

- GW University Affiliates: Please continue using the paper applications available at https://benefits.gwu.edu/tuition-remission.
- GW Medical Faculty Associates and GW Hospital Employees: Please contact your Human Resources department for instructions and forms.

IMPORTANT:

GW employees eligible for GW’s Tuition Remission Benefit should submit their Tuition Remission Application in GWeb prior to proceeding with submitting Graduate Course Certifications for Tax Exemption consideration. These are two separate processes. GW employees, please click the blue button below if you need to apply for the Tuition Remission Benefit. Note: Clicking the button will direct you to GWeb. Log-in and click on the Employee Information tab to locate the tuition remission application.

Tuition Remission applications for GW university employees and affiliates must be submitted by the following dates.
- Fall Semester: July 6 through October 1
- Spring Semester: November 15 through February 1
- Summer Semester: April 14 through June 15

GW: WEB: TUITION REMISSION APPLICATION

If you believe your course is eligible for tax exemption after you review the Taxable Tuition FAQ's document on https://benefits.gwu.edu/tuition-remission and have completed your Tuition Remission Benefit Application, please click the green button below to initiate your Graduate Course Certification request. Note: Successful submission of your request is not a confirmation of the course being tax exempt eligible.

Graduate Course Certification requests for GW university employees and affiliates must be submitted by the following dates.
- Fall Semester: July 6 through August 17
- Spring Semester: November 15 through January 5
- Summer Semester: April 14 through May 11

GRADUATE COURSE CERTIFICATION FOR TAX EXEMPTION

GW University Affiliates: Please continue using the paper forms available at https://benefits.gwu.edu/tuition-remission.
GW Medical Faculty Associates and GW Hospital Employees: Please contact your Human Resources department for instructions and forms.

Questions? Please visit https://benefits.gwu.edu/tuition-remission to review the Graduate Course Certification FAQS or email tuition@gwu.edu.

Click the blue button to apply for the tuition remission benefit OR click the green button to complete a graduate course certification form.
Tuition Remission Program – Online Graduate Course Certification – Steps

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.
**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>$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 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
  • 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