TUITION REMISSION BENEFITS

For Dependents

(Spouses/Domestic Partners/Children)
Contents:

• Eligibility
• Coverage
• Eligible/Ineligible Programs and Courses
• Deadlines
• Online Application - Steps
• Benefit - Taxation
• Taxable Obligation
• Important Points
## Dependents – Eligibility

**Definition:** Dependents include: Spouses, Domestic Partners, Children *(an eligible child includes a natural child, stepchild, a legally adopted child, a child placed for adoption, or a child for whom the employee or his or her spouse/domestic partner, are the legal guardian.)*

**Note for Children age 24 or older** -- Tax dependent status is defined by the Internal Revenue Service. To determine whether a child meets the test in order to qualify as a tax dependent, please refer to IRS Publication 17. A copy of pages 1 and 2 of the most recent tax return (form 1040) from his or her parent with sensitive information redacted is required for proof of tax dependent status.

For additional information, please refer to the Tuition Remission Benefit Policy on the tuition remission webpage.
### Tuition Remission Benefit -- Coverage

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

**There are no credit hours cap per semester**

- Initial enrollment – Employees must provide proof of relationship document to GW Benefits
- The benefit is for tuition only and not for fees, charges or penalties
- 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 stated percentage will increase as of the first day of the semester that begins on or follows the employee’s anniversary date.
- For additional information, please refer to the **Tuition Remission Benefit Policy** on the tuition remission [webpage](#)
<table>
<thead>
<tr>
<th>Program Type</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

<table>
<thead>
<tr>
<th>Eligible Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>All regular programs and courses that are offered and billed by GW</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ineligible Programs and Courses</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Certain Executive Degrees</td>
</tr>
<tr>
<td>• M.D. Degree within the Medical School</td>
</tr>
<tr>
<td>• GW Pre-College programs</td>
</tr>
<tr>
<td>• 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 <strong>ineligible</strong> for tuition remission coverage</td>
</tr>
</tbody>
</table>

- **The Tuition Remission Benefit applies only to courses and programs offered and billed by GW.**
- Employees who wish their spouse or domestic partner 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.

- Spouse/Domestic Partner/Child must be enrolled for classes prior to using the online application
- Employees 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.
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](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 Menu
- 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:” drop down menu. For spouses/domestic partner/children, 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:** Generally tax-free

**Graduate/Doctorate Courses:** All graduate-level coursework taken by an employee’s spouse/domestic partner and/or dependent child is required to be reported as imputed taxable income to the employee. Taxes will be deducted from the employee’s paychecks based on the benefit amount to be paid within a semester.

GW Benefits will apply tax deductions for the given semester and inform employee(s) via email with details.

- Employees who received the email notice for tax deductions, must inform GW Benefits if their Spouse/Domestic Partner/Children added or dropped courses so the tax deductions can be adjusted
- The benefit amount received must be paid in full within a given semester
- For additional information, please check the tuition remission [webpage](#)
### Pay Stub – Example – Tax Deductions

Dependent Tuition Benefit Amount Subject to Tax: $10,140.00

Bi-Weekly Pay *(6) Six Scheduled Deductions* $1,690.00 taxable amount per paycheck

#### Pay Record Prior to Taxable Withholdings

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Earnings</td>
<td>$3,000.00</td>
</tr>
<tr>
<td>FICA Medicare</td>
<td>$43.50</td>
</tr>
<tr>
<td>FICA Old Age</td>
<td>$186.00</td>
</tr>
<tr>
<td>Federal Income Tax</td>
<td>$270.00</td>
</tr>
<tr>
<td>State Income Tax</td>
<td>$180.00</td>
</tr>
<tr>
<td>Total Deductions</td>
<td>$679.50</td>
</tr>
</tbody>
</table>

Net Income: $2,320.50

#### Pay Record with Taxable Amount per Check: $1,690.00

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Earnings</td>
<td>$3,000.00</td>
</tr>
<tr>
<td>FICA Medicare</td>
<td>$68.01</td>
</tr>
<tr>
<td>FICA Old Age</td>
<td>$290.78</td>
</tr>
<tr>
<td>Federal Income Tax</td>
<td>$422.00</td>
</tr>
<tr>
<td>State Income Tax</td>
<td>$194.40</td>
</tr>
<tr>
<td>Total Deductions</td>
<td>$975.19</td>
</tr>
</tbody>
</table>

Net Income: $2,024.81

Variance $679.50 - $975.19 = $295.69 - *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

• Dependents must check available programs at GW
• Employees must verify their benefits eligibility with GW Benefits
• Once a dependent is accepted in a GW program, the Employee must visit the tuition remission webpage and review:
  o Tuition Remission Benefit Policy
  o Ineligible Programs and Courses
  o Tutorials
  o FAQs and many more

• Place the important deadlines in your personal calendar to apply for the benefit (you must apply for the benefit on your dependent’s behalf 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