TUITION REMISSION BENEFIT
FOR EMPLOYEES
Contents:

- Eligibility
- Coverage
- Eligible/Ineligible Programs and Courses
- Deadlines
- Online Application
- Benefit - Taxation
- Online Certification
- Taxable Obligation
- Important Points
Tuition Remission Program -- Eligibility

For semester dates, please review the university calendar
For additional information, please refer to the Tuition Remission Benefit Policy on the Benefits website

<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,</td>
<td>Eligible for the tuition remission benefit if hired before or on the semester start</td>
</tr>
<tr>
<td>Executive Management, Medical Residents, Research Personnel, Staff</td>
<td>date</td>
</tr>
</tbody>
</table>
### 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 on Undergraduate degrees, Graduate degrees, Certificate programs, Audit, Non-Degrees and Non-Credit Courses</td>
<td>100% of 3 credit hours per semester on Undergraduate degrees, Graduate degrees, Certificate programs, Audit, Non-Degrees and Non-Credit Courses</td>
</tr>
<tr>
<td><strong>Full-Time Coverage</strong></td>
<td><strong>Part-Time Coverage</strong></td>
</tr>
<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 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 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 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 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

<table>
<thead>
<tr>
<th>Semester</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall Semester</td>
<td>July 6 through October 1</td>
</tr>
<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>
</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 and click on the link to start the process.

Tuition Remission Program – Online Application - Steps

- GW Pre-College programs
- Certificate and certification programs that are not offered or billed by GW ineligible courses.

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.

**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 themself 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 [PDF] for themselves or for dependents.

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

Visit https://hr2.drupal.gwu.edu/tuition-remission and click on the link to start the process.
Click on Faculty & Staff to log in by entering your email and your password.
Tuition Remission Program – Login to GWeb to access

Please enter your email and password to login to the online form
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
Undergraduate Courses: Generally tax-free

Graduate/Doctorate Courses: IRS considers this benefit as compensation and therefore is taxable. There is a $5250 tax-free allowance per calendar year (CY). Coverage for courses exceeding CY tax-free allowance are taxable unless certified as tax exempt.

OPTIONS

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

<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.
Tuition Remission Program – Requesting Tax Exemption

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://hr2.drupal.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.
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

Tuition Benefit Amount received this semester: $11,340.00
IRS Annual (Calendar Year) Graduate Tax-Free Allowance: $5,250.00
Taxable Amount: $6,090.00
*(6) Six Scheduled Deductions: $1,015.00 taxable amount per check

Pay Record Prior to Taxable Withholdings

<table>
<thead>
<tr>
<th>Gross Earnings:</th>
<th>$2,500.00</th>
<th>Gross Earnings: $2,500.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA Medicare:</td>
<td>$36.25</td>
<td>FICA Medicare: $50.00</td>
</tr>
<tr>
<td>FICA Old Age:</td>
<td>$155.00</td>
<td>FICA Old Age: $217.93</td>
</tr>
<tr>
<td>Federal Income Tax:</td>
<td>$225.00</td>
<td>Federal Income Tax: $316.35</td>
</tr>
<tr>
<td>Maryland Income Tax:</td>
<td>$150.00</td>
<td>Maryland Income Tax: $210.90</td>
</tr>
<tr>
<td>Benefit Deductions:</td>
<td>$566.25</td>
<td>Benefit Deductions: $796.15</td>
</tr>
</tbody>
</table>

Net Income: $1,933.75

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

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

- Check available programs at GW
- Verify your benefits eligibility 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