Tuition Remission

BENEFIT POLICY
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Updated March 10, 2022
Our “people-first” culture includes providing employees with opportunities for continuous development. One of the most important and “Only-at-GW” benefits the university can provide is access to our world-class courses and degree programs.

Through the tuition remission benefit, GW extends its educational resources to our employees and their dependents. The benefit provides competitive, accessible and valuable tuition benefits to those who seek to further develop themselves, both personally and professionally.

What is Tuition Remission?

The tuition remission benefit pays a percentage of tuition costs at GW. The exact rate of coverage relies on a number of factors, including: employee status; employee hire date; whether the student is an employee or dependent; and the specific academic program being pursued. The benefit is applied directly to the student’s account. The tuition benefit does not apply to non-tuition charges, such as room, board, fees or financial penalties.

The tuition remission benefit policy follows the university’s academic calendar when determining semester start and end dates. To review semester dates, visit https://www.gwu.edu/academic-calendar. For more information on how to apply for the tuition remission benefit, please see page 14.
Exclusions and Limitations

The tuition remission benefit policy applies only to courses and programs offered at and billed directly by GW and not through a third party provider. In addition, certain programs are excluded from the tuition remission policy, including:

- Executive Programs
- M.D. degree within the Medical School
- Consortium programs in affiliation with other universities
- GW Pre-College programs
- Certificate and certification programs that are fee based and/or not offered or billed by GW

This list is not exhaustive and is subject to change. An up-to-date full list of programs and courses ineligible for tuition remission is available at benefits.gwu.edu/tuition-remission.

Please note: Benefits for law degree courses at the GW Law school will be remitted at the graduate level.

Class Attendance

The privilege of class attendance (online and classroom) is limited to time apart from normal working hours. Work schedule accommodations for the purpose of class attendance require authorization from the employee’s manager.

Course Eligibility

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 or Colloquy) are ineligible for tuition remission coverage. Students must confirm online course or program benefit eligibility prior to registration by providing the course code and course registration number to the Program Administrator of the GW school offering the course or program.

The Tuition Remission Benefit Policy applies only to courses and programs offered at and billed directly by GW.
Eligibility

Eligibility for tuition remission benefits is dependent upon the employee classifications defined below. Tuition remission benefits for eligible faculty and staff begin the semester that starts on or follows their date of hire.

Faculty

Full-Time Faculty
A full-time faculty member is a benefits-eligible employee who is appointed for at least one academic year in one of the regular, specialized (e.g., research and special service faculty) or visiting ranks listed in the Faculty Code, devotes 100 percent effort to the duties of the position and receives a salary through the university.

Note: The full-time faculty member classification also includes partial retirees as provided in the Faculty Code.

Part-Time Faculty
A part-time faculty member is a benefits-eligible employee who is generally appointed for one academic year and who devotes less than 100 percent effort to the duties of the position (with the exception of a partial retiree, as described above).

Staff

Full-Time Staff
A full-time staff member is a benefits-eligible employee who is regularly scheduled to work at least 40 hours per week.¹

Part-Time Staff
A part-time staff member is a benefits-eligible employee who is regularly scheduled to work at least 14 but less than 40 hours per week.

Postdoc Associates
Postdoctoral Associate is the title given to a postdoc who receives financial support in the form of a salary, paid by GW payroll, that is typically funded by grants, contracts or departmental funds secured by a faculty mentor.

On the following pages, you will find coverage details for yourself and your dependents based on your employee classification as a full-time or part-time employee.

Note: The tuition remission benefit policy follows the university’s academic calendar when determining semester start and end dates. To review dates visit https://www.gwu.edu/academic-calendar.

¹ Benefits-eligible employees at the GW Biostatistics Center who work 35 or more hours per week are considered full-time staff for the purpose of the tuition remission benefit.

THOSE WHO ARE NOT ELIGIBLE FOR TUITION REMISSION
- Faculty appointed on a temporary basis (one semester or less) or compensated on a per-course basis
- Federal work study
- Individuals classified as independent contractors
- Postdoc Scholars
- Student workers
- Temporary staff

EMPLOYMENT CLASSIFICATIONS
If you are unsure of your employment classification, contact Human Resources Business Partner.

IF YOU AND YOUR SPouse AND/OR DEPENDENT(S) ARE EMPLOYED BY GW
Benefits-eligible employees and their sponsored dependents are not permitted to receive dual coverage by combining their own tuition remission benefit coverage with that of a spouse and/or dependent child who is also employed in a benefits-eligible position at GW. In such instances, the greater benefit coverage will apply.

For example: A husband and wife are part-time benefits-eligible employees at GW and share a college-age child. The husband and wife cannot combine their part-time child tuition remission benefits to equal full-time coverage. The student can have only one sponsor.
Eligibility

Dependents (Spouse/Domestic Partner/Child)

Dependent eligibility is reviewed at the beginning of each semester for which the dependent applies for the benefit. The term “dependent” refers to spouses/domestic partners and child dependents as defined below:

Spouse/Domestic Partner*

- Spouse with no legal separation or divorce in effect
- Common-law spouse
- Domestic partner with no dissolution in effect

*Documentation supporting relationship to employee is required.

Child - Must meet all of the following requirements:

1. **Relationship Status**: Child must be a natural child, stepchild, legally adopted child, child placed for adoption or child for whom the employee or spouse/domestic partner is the legal guardian. Documentation supporting child’s relationship to the employee is required.

2. **Tax Dependent Status**: Child must be a legal tax dependent of the employee. Tax dependent status is defined by the Internal Revenue Service (IRS). To determine whether a child qualifies as a tax dependent, please refer to the IRS Publication 501 at [irs.gov](http://irs.gov).

3. **Student Status**: Child must be enrolled in a degree program at GW. A child enrolled in an undergraduate degree program at another university may receive the tuition remission benefit for courses taken at GW as a non-degree student.

4. **If Pursuing a Graduate Degree****: If the dependent child used tuition remission benefits in an undergraduate degree program at GW, he or she must have used less than eight semesters of tuition remission benefits in that program to be eligible for the graduate degree benefit. Unused semesters (the difference between eight and the number of covered undergraduate semesters) may be used towards a graduate degree program.

Note: A course, credit or unit covered by the tuition remission benefit or the Tuition Exchange program will constitute one full semester of coverage.

**Important Notes**

- **The maximum graduate degree benefit for a child dependent is eight semesters or until the end of the semester in which the dependent no longer meets IRS definition of a tax dependent, whichever occurs first.**

- **For dependent children age 24 and older**: Dependent children turning 24 during the semester will remain eligible for the full semester. To be eligible to receive tuition remission in subsequent semesters, supporting documentation demonstrating that your child meets the IRS definition of a tax dependent is required.

- **Should a dependent child be unable to enroll in a degree program due to a documented disability, please contact Benefits for further information.**

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**EXAMPLE OF USING UNDERGRADUATE AND GRADUATE BENEFITS**

- A GW employee with more than 1 year of benefits-eligible service has a dependent who enrolls in GW as an undergraduate the first semester of their Junior year.

- The employee uses the Tuition Remission benefit for their dependent for four semesters of undergraduate tuition.

- The same child dependent would be eligible for four* semesters of tuition remission benefits for a graduate degree at GW.

*This is calculated by taking 8 semesters minus the number of semesters already started an/or completed in an undergraduate program.
# Full-Time Employee

## Employee Coverage

Tuition remission coverage for courses taken by full-time employees, by program type, is described in the following chart. Rates vary by program and location. To review current rates, please visit [studentaccounts.gwu.edu/tuition](http://studentaccounts.gwu.edu/tuition).

<table>
<thead>
<tr>
<th>For-Credit</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Undergraduate Degree</strong></td>
<td>100% of the cost of up to 6 credit hours each semester (fall, spring and summer); the benefit is calculated based on the relevant undergraduate program rate and the registered credits per semester.</td>
</tr>
<tr>
<td><strong>Graduate Degree</strong></td>
<td>100% of the cost of up to 6 credit hours each semester (fall, spring and summer); the benefit is calculated based on the per credit rate of the relevant program*.</td>
</tr>
<tr>
<td><strong>Doctoral Degree</strong></td>
<td>100% of the current main campus per credit graduate tuition rate. There are no per credit semester limits for doctoral programs. Eligible for one doctoral degree. Please review page 6 for information about ineligible programs.</td>
</tr>
<tr>
<td><strong>Non-Degree Courses</strong></td>
<td>100% of the cost of up to 6 credit hours each semester (fall, spring and summer); the benefit is calculated based on the relevant per credit hour non-degree tuition rate.</td>
</tr>
<tr>
<td><strong>Certificate and Certification Courses</strong></td>
<td>100% of the cost of up to 6 credit hours each semester (fall, spring, summer); the benefit is calculated based on the per credit rate of the relevant program*.</td>
</tr>
<tr>
<td><strong>Audited Courses</strong></td>
<td>Eligible for same coverage as undergraduate and graduate degrees. Subject to academic credit limits per degree program provisions.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-Credit</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-Credit Courses</strong></td>
<td>100% of the cost of up to 2 courses each semester (fall, spring and summer); the benefit is calculated based on the published fee for the selected course.</td>
</tr>
</tbody>
</table>

## Unused Credits

Students who register for less than six credit hours in a semester cannot apply unused credits as additional coverage for subsequent semesters.

## University Awards and Tuition Remission

All university awards - including GW-funded scholarships, fellowships and grants - cannot be accepted in conjunction with payments received through the GW tuition remission benefit.

Exceptions may apply to students who meet eligibility for need-based awards as determined by the Office of Student Financial Assistance. Students should contact the Office of Student Financial Assistance at (202) 994-6620 or finaid@gwu.edu for further information. Be sure to adequately disclose the GW tuition remission benefit when applying for financial aid.

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*Graduate-level programs may use an open enrollment/deceleration rate if they do not bill by the credit hour.*
Full-Time Employee

Dependent Coverage

The level of tuition remission coverage for dependents of full-time employees is based on the employee’s hire date and full years of benefits-eligible service. Percentage coverage is the same for all dependents; however, program eligibility varies between dependent groups. The percentages listed below increase the first day of the semester beginning on or after the employee’s anniversary date. For example, if an employee’s anniversary date is November 15, the increase will be effective with the start of spring semester.

<table>
<thead>
<tr>
<th>Years of Employee’s Benefits-Eligible Service</th>
<th>Benefit Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than one year (first 12 months)</td>
<td>Not eligible</td>
</tr>
<tr>
<td>1 - 3 years of service (more than 12 months)</td>
<td>75%</td>
</tr>
<tr>
<td>4 - 9 years of service (more than 48 months)</td>
<td>90%</td>
</tr>
<tr>
<td>10+ years of service (more than 120 months)</td>
<td>100%</td>
</tr>
</tbody>
</table>

Benefit Coverage and Program Eligibility by Student Type

Tuition remission eligibility and coverage for dependents of full-time employees, by program type, is described in the following charts (no per credit semester limits). Tuition rates for all programs are available at studentaccounts.gwu.edu/tuition.

Child Dependent

<table>
<thead>
<tr>
<th>For-Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undergraduate Degree</td>
</tr>
<tr>
<td>Graduate Degree</td>
</tr>
<tr>
<td>Non-Degree Courses</td>
</tr>
<tr>
<td>Audited Courses</td>
</tr>
</tbody>
</table>

*Graduate-level programs may use an open enrollment/deceleration rate if they do not bill by the credit hour.
Spouse/Domestic Partner

<table>
<thead>
<tr>
<th>Tuition Remission Benefit Policy</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>For Credit</strong></td>
</tr>
<tr>
<td><strong>Undergraduate Degree</strong></td>
</tr>
<tr>
<td><strong>Graduate Degree</strong></td>
</tr>
<tr>
<td><strong>Non-Degree Courses</strong></td>
</tr>
<tr>
<td><strong>Audited Courses</strong></td>
</tr>
<tr>
<td><strong>Doctoral Degree</strong></td>
</tr>
<tr>
<td><strong>Certificate and Certification Courses</strong></td>
</tr>
<tr>
<td><strong>Non-Credit</strong></td>
</tr>
</tbody>
</table>

University Awards and Tuition Remission

All university awards - including GW-funded scholarships, fellowships and grants - cannot be accepted in conjunction with payments received through the GW tuition remission benefit. Exceptions may apply to students who meet eligibility for need-based awards as determined by the Office of Student Financial Assistance. Students should contact the Office of Student Financial Assistance at (202) 994-6620 or finaid@gwu.edu for further information. Be sure to disclose the GW tuition remission benefit when applying for financial aid.

*Graduate-level programs may use an open enrollment/deceleration rate if they do not bill by the credit hour.
Part-Time Employee

Employee Coverage

Tuition remission coverage for courses taken by part-time employees, by program type, is described in the following chart.

Note: To review rate details, please visit studentaccounts.gwu.edu/tuition.

<table>
<thead>
<tr>
<th>For-Credit</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Undergraduate Degree</td>
<td>100% of the cost of up to 3 credit hours each semester (fall, spring and summer) for the applicable program; the benefit is calculated based on the relevant undergraduate program rate and the registered credits per semester.</td>
</tr>
<tr>
<td>Graduate Degree</td>
<td>100% of up to 3 credit hours each semester (fall, spring and summer); the benefit is calculated based on the per credit rate of the relevant program*.</td>
</tr>
<tr>
<td>Doctoral Degree</td>
<td>100% of up to 3 credit hours; or, 50% of 4 or more credit hours including the first 3, each semester (fall, spring, and summer). Eligible for one doctoral degree. There are no per credit semester limits for doctoral programs. Please review page 6 for information about ineligible programs.</td>
</tr>
<tr>
<td>Non-Degree Courses</td>
<td>100% of up to 3 credit hours each semester (fall, spring and summer); the benefit is calculated based on the relevant per credit non-degree tuition rate.</td>
</tr>
<tr>
<td>Certificate and Certification Courses</td>
<td>100% of up to 3 credit hours each semester (fall, spring and summer); the benefit is calculated based on the per credit rate of the relevant program*.</td>
</tr>
<tr>
<td>Audited Courses</td>
<td>Eligible for same coverage as undergraduate and graduate degrees. Subject to academic credit limits per program provisions.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-Credit</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Credit Courses</td>
<td>100% of the cost of 1 non-credit course each semester (fall, spring and summer); the benefit is calculated based on the published fee for the selected course.</td>
</tr>
</tbody>
</table>

Unused Credits

Students who register for less than three credit hours in a semester cannot apply unused credits as additional coverage for subsequent semesters.

University Awards and Tuition Remission

All university awards - including GW-funded scholarships, fellowships and grants - cannot be accepted in conjunction with payments received through the GW tuition remission benefit plan.

Exceptions may apply to students who meet eligibility for need-based awards as determined by the Office of Student Financial Assistance. Students should contact the Office of Student Financial Assistance at (202) 994-6620 or finaid@gwu.edu for further information. Be sure to disclose the GW tuition remission benefit when applying for financial aid.

*Graduate-level programs may use an open enrollment/deceleration rate if they do not bill by the credit hour.
**Part-Time Employee**

**Dependent Coverage**

The level of tuition remission coverage for the dependent(s) of part-time employees is based on the employee’s hire date and full years of benefits-eligible service. Percentage coverage is the same for all dependents; however, program eligibility varies between dependent groups. The stated percentages below increase as of the first day of the semester beginning on or after the anniversary date. For example, if an employee’s anniversary date is November 15, the increase will be effective with the spring semester.

<table>
<thead>
<tr>
<th>Length of Employee’s Benefits-Eligible Service</th>
<th>Benefit Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than one year (first 12 months)</td>
<td>Not eligible</td>
</tr>
<tr>
<td>1 - 3 years of service (more than 12 months)</td>
<td>37.5%</td>
</tr>
<tr>
<td>4 - 9 years of service (more than 48 months)</td>
<td>45%</td>
</tr>
<tr>
<td>10+ years of service (more than 120 months)</td>
<td>50%</td>
</tr>
</tbody>
</table>

**Benefit Coverage and Program Eligibility by Student Type**

Tuition remission eligibility and coverage for dependents of part-time employees, by program type, is described in the following charts (no per credit semester limits). Tuition rates for all programs are available at [studentaccounts.gwu.edu/tuition](http://studentaccounts.gwu.edu/tuition).

<table>
<thead>
<tr>
<th>Child Dependent</th>
<th>For Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undergraduate Degree</td>
<td>The benefit coverage is based on the employee’s benefits-eligible years of service and calculated based on the undergraduate per credit hour rate or fixed tuition rate, depending on the program and amount of registered credits per semester. One undergraduate degree allowed per eligible dependent.</td>
</tr>
<tr>
<td>Graduate Degree</td>
<td>The benefit coverage is based on employee’s benefits-eligible years of service; the benefit is calculated based on the published tuition rate for the program*. Eligible dependents receive coverage for a maximum of eight semesters, unless the dependent received the Tuition Remission benefit towards an undergraduate degree. Please refer to page 6.</td>
</tr>
<tr>
<td>Non-Degree Courses</td>
<td>The benefit coverage is based on employee’s benefits-eligible years of service; the benefit is calculated based on the current per credit hour non-degree tuition rate.</td>
</tr>
<tr>
<td>Audited Courses</td>
<td>Eligible for the same coverage as undergraduate and graduate degrees. Subject to academic credit limits per program provisions.</td>
</tr>
</tbody>
</table>

*Graduate-level programs may use an open enrollment/deceleration rate if they do not bill by the credit hour.
Spouse/Domestic Partner

<table>
<thead>
<tr>
<th>For Credit</th>
<th>Non-Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undergraduate Degree</td>
<td>Percentage based on employee’s benefits-eligible years of service; the benefit coverage is calculated based on the undergraduate per credit hour rate or fixed tuition rate, depending on the program and amount of registered credits per semester.</td>
</tr>
<tr>
<td>Graduate Degree</td>
<td>The benefit coverage is based on employee’s benefits-eligible years of service; the benefit is calculated based on the published tuition rate for the program*.</td>
</tr>
<tr>
<td>Non-Degree Courses</td>
<td>The benefit coverage is based on employee’s benefits-eligible years of service; the benefit is calculated based on the published tuition rate for the program*.</td>
</tr>
<tr>
<td>Audited Courses</td>
<td>Eligible for same coverage as undergraduate and graduate degrees. Subject to academic credit limits per degree program provisions.</td>
</tr>
<tr>
<td>Doctoral Degree</td>
<td>The benefit coverage is based on the employee’s benefits-eligible years of service; the benefit is calculated based on the per credit hour non-degree tuition rate.</td>
</tr>
<tr>
<td>Certificate and Certification Courses</td>
<td>The benefit coverage is based on employee’s benefits-eligible years of service; The benefit is calculated based on the published tuition for the program.</td>
</tr>
</tbody>
</table>

University Awards and Tuition Remission

All university awards - including GW-funded scholarships, fellowships and grants - cannot be accepted in conjunction with payments received through the GW tuition remission benefit plan. Exceptions may apply to students who meet eligibility for need-based awards as determined by the Office of Student Financial Assistance. Students should contact the Office of Student Financial Assistance at (202) 994-6620 or finaid@gwu.edu for further information. Be sure to disclose the GW tuition remission benefit when applying for financial aid.

*Graduate-level programs may use an open enrollment/deceleration rate if they do not bill by the credit hour.
Tax Obligation

The value of the tuition remission benefit may be taxable at the federal and/or state level. A number of factors determine tax withholdings, including the type of degree being pursued and whether the benefit is used for the employee or the employee’s dependent(s). We recommend that you consult with a tax advisor to determine the impact on your income and plan accordingly for any additional tax withholding before financially committing to your program.

Undergraduate Benefit
Undergraduate tuition benefits are generally exempt from tax withholdings (i.e. federal, state, Medicare and social security) for employees and their dependents (exceptions are noted below).

Undergraduate tuition remission benefits are subject to federal tax withholding when utilized for:
1. a same sex spouse (if residing in a state that does not currently recognize same sex marriage);
2. a domestic partner; and
3. the children and tax dependents of (1) or (2).
4. An undergraduate course taken by the employee while enrolled in a graduate or doctoral degree program.

Graduate and Doctoral Benefit

Employer
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).

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. Please visit page 14 for more information or visit the Benefits website.

Spouse/Domestic Partner/Child Dependent
The tuition remission benefit amount is considered taxable income when it’s used for graduate-level courses taken by an employee’s spouse/domestic partner and/or dependent child and for doctoral-level courses taken by an employee’s spouse/domestic partner.

The full amount of the tuition remission benefit is included in the employee’s gross wages and is subject to tax withholding. The amount of withholdings is based on the benefit amount received within the given semester.

Taxable Benefit and Unpaid Status
Active employees who are on unpaid leave and receiving taxable tuition remission benefits are required to make payment arrangements by contacting Benefits at tuition@gwu.edu.

How Are Taxes Withheld From My Paycheck
Taxes are withheld from the employee’s paycheck during the same semester in which the course(s) is taken. The actual amount withheld from each paycheck may vary.

We recommend that you consult with a tax advisor to determine the impact on your income and plan accordingly for any additional tax withholding before financially committing to your program.

If the appropriate tax withholdings are not made, it is the employee’s responsibility to contact Benefits at (571) 553-8382 or tuition@gwu.edu.

1 Not applicable to spouse/domestic partner or dependent child tuition remission benefits for graduate- or doctoral-level programs.
2 Child dependents are not eligible for doctoral programs. Please refer to page 6 for details.
# How to Apply

## Instructions: Tuition Remission Online Application

Online tuition remission applications must be submitted by the employee for each semester that the employee, spouse/domestic partner and/or dependent child is enrolled in courses. Students must already be enrolled in courses prior to the employee completing the online tuition remission application. Please note the tuition remission application deadlines on page 15.

<table>
<thead>
<tr>
<th>STEP 1:</th>
<th>Visit go.gwu.edu/TRApplication</th>
</tr>
</thead>
<tbody>
<tr>
<td>STEP 2:</td>
<td>From the “Benefit is for” dropdown menu, select the person for whom you are submitting the application (“Self” or “Dependent” if applying for spouse or dependent child). Enter the relevant name and GWID and answer all required questions. Review your information and select “Submit”.</td>
</tr>
<tr>
<td>STEP 3:</td>
<td>You will receive an email confirming the successful submission of your application or with instructions if additional information is needed. If an error message is received, please follow the instructions provided.</td>
</tr>
<tr>
<td>STEP 4:</td>
<td>Check your Student Account to confirm the tuition benefit was received.</td>
</tr>
</tbody>
</table>

If you drop or add a class after your have received the tuition benefit on your Student Account, your account will need to be manually adjusted. Please email tuition@gwu.edu and sao@gwu.edu to update your Student Account.

## Instructions: Graduate Course Online Certification for Tax Exemption

The online graduate course certification process is available only to employees of the university who are requesting tax exemption for job-related graduate courses. Employees must submit an online graduate course certification form for each course, every semester, and should consult their supervisors before requesting tax exemption for job-related courses. Please note the graduate course certification deadlines on page 15.

<table>
<thead>
<tr>
<th>STEP 1:</th>
<th>Visit go.gwu.edu/graduatetaxexemption and select “Graduate Course Certification.”</th>
</tr>
</thead>
<tbody>
<tr>
<td>STEP 2:</td>
<td>Click on the Graduate Course Certification for Tax Exemption button to complete the graduate course certification form.</td>
</tr>
<tr>
<td>STEP 3:</td>
<td>Complete all required fields (marked *) and attach all required documents. Please note: Attached file formats should be PDF-only. Do not include any special characters in the file names. After reviewing all agreement language, check the I Agree to the Above box, enter your Employee Initials and click Submit.</td>
</tr>
</tbody>
</table>

If you receive a successful submission message, your online tax exemption request will be forwarded to the next level reviewer.

**Please note:** It is the employee’s responsibility to ensure his/her manager reviews and provides approval via the online portal by the designated deadline.
Deadlines

Tuition Remission Online Application and Graduate Course Online Certification for Tax Exemption

Tuition remission applications must be submitted for each semester that you and/or your spouse/dependent children are enrolled in classes. The application is available at go.gwu.edu/TRApplication.

Employees who wish to have graduate courses considered for job-related tax exemption must submit a graduate course certification for each course, every semester. To submit your certification visit go.gwu.edu/graduatetaxapplication. Please note the deadlines below:

<table>
<thead>
<tr>
<th>Semester</th>
<th>Application System Opens</th>
<th>Application System Closes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall</td>
<td>July 6</td>
<td>October 1</td>
</tr>
<tr>
<td>Spring</td>
<td>November 15</td>
<td>February 1</td>
</tr>
<tr>
<td>Summer</td>
<td>April 14</td>
<td>June 15</td>
</tr>
</tbody>
</table>

Note: If a tuition application or certification deadline (as noted above), falls on a weekend, the deadline will be extended to the following Monday.

Adding and Dropping Courses/Withdrawals

Those receiving the tuition benefit who add a course(s) after the tuition application was submitted for the semester must notify tuition@gwu.edu to adjust the tuition benefit to match the increased tuition cost. Graduate taxes will be recalculated and added to subsequent paychecks, if necessary. Employees seeking tax exemption for an added course must submit a new graduate course tax exemption application.

Those receiving the tuition benefit who drop/withdrawal from a course(s) at any time in the semester before the end of the final exam period must notify tuition@gwu.edu to adjust the tuition benefit to match the decreased tuition cost for the time the benefit was utilized before the class was dropped/withdrawal. Graduate taxes will be stopped effective the next pay period after the course is dropped or refunded, if necessary. At no time will the adjusted benefit be issued to the student as a refund or credit for a subsequent semester.
Employment Status Changes and Loss of Eligibility

Employment Status Changes
Tuition remission benefit coverage adjustments resulting from a change in employment status, benefits-eligibility, or position are effective the semester following the effective date of the change; changes coincident with the semester start date are effective on the semester start date. Please see examples below:

**EXAMPLE 1:** Employee transfers from a benefits-eligible part-time position to a benefits-eligible full-time position at GW on March 1 (during the spring semester). Part-time benefit coverage will continue for the duration of the spring semester, and full-time benefit coverage will become effective at the start of the summer semester.

**EXAMPLE 2:** Employee transfers from a temporary position (benefits-ineligible) to a benefits-eligible full-time position at GW on October 1 (during fall semester). Full-time benefit coverage will become effective at the start of the spring semester.

**EXAMPLE 3:** Employee transfers from a benefits-eligible to a benefits-ineligible position on April 15 (during spring semester) while receiving the tuition remission benefit for spring semester. The benefit coverage will continue through the end of the current spring semester.

**EXAMPLE 4:** An employee is hired on September 1 in a full-time benefits-eligible position. The academic fall semester officially begins on August 26, while the course of interest begins on September 30. The employee is ineligible to use the tuition remission benefit since their hire date falls after the start of the academic semester (see Academic Calendar).

Termination
When leaving the university, it's important to understand the impact on the tuition remission benefit.

Tuition remission benefits end and will be pro-rated based on the date that the employee separates from service at the university.

Spring and Fall Semesters
If an employee separates from the university while utilizing the tuition remission benefit during the spring and fall semesters, the benefit will be pro-rated and the employee will be billed by the Student Accounts Office for the balance. The prorated amount is the difference between the last date of employment and the last day of the University’s final exam period (see Academic Calendar), not the last day of class(es).

Summer Semester
If an employee separates from the university while utilizing the tuition remission benefit during the semester, the benefit will be pro-rated and the employee will be billed by the Student Accounts Office for the balance. The prorated amount is based on the percentage of academic period completed while employed. Benefits are prorated by individual sessions, not by semester.

If you have questions about a pro-rated tuition remission benefit, please contact Student Accounts at (202) 994-7350 or sao@gwu.edu.
**Leave of Absence**

Active employees on a leave of absence will continue to be eligible for tuition remission benefits for themselves as well as for their spouses/domestic partners and eligible dependent children, for the duration of the leave.

*Note: Please review the Tax Obligation section on page 13 for information regarding taxable tuition payment during unpaid leaves of absence.*

**Long-Term Disability Recipients**

Employees who were approved for long-term disability (LTD) prior to separation from the university will continue to be eligible for tuition remission benefits for themselves, as well as for their spouses and eligible dependent children, for the duration of the approved LTD.

- If LTD was approved on or after June 1, 2017: When calculating the level of tuition remission benefits available, consideration is given only to the length of time the LTD recipient was an active, benefits-eligible employee.
- If LTD was approved before June 1, 2017: When calculating the level of tuition remission benefits available, consideration is given to the overall years of service (including years of time as an LTD recipient as well as years of time as an active, benefits-eligible employee).

*Note: Tuition remission benefits received for graduate and doctoral programs on behalf of the LTD recipient, or the LTD recipient’s spouse or dependent children, are taxable and will be reported to the IRS. LTD recipients will receive a W-2 statement. Tuition remission benefits received for undergraduate programs are not taxable.*

**Rehired Employees**

Employees rehired within one year (365 days) of the date of their separation from service at the university or loss of eligibility from a benefits eligible position will retain accrued service credit.

There is no prior service credit for employees with one or more years (more than 365 days) between their separation of service from the university and loss of eligibility or rehire.
Retirement/Retirees

The retiree tuition remission benefit is based on years of benefits-eligible service. The benefit is available to retirees who meet one of the following requirements on the date of their retirement from the university:

- Age 65;
- Age 60 with a minimum of ten (10) years of continuous full-time or equivalent benefits-eligible service; or,
- Age 55 with a minimum of twenty (20) years of continuous full-time or equivalent benefits-eligible service;

More information about retirement benefits, including eligibility is available on the Benefits website.

Retiree With Less Than 10 Full Years of Continuous or Equivalent Benefits-Eligible Service¹

Employees with less than 10 years of benefits eligible service are eligible for continued tuition remission benefits upon retirement. The benefit will continue for the retiree’s spouse and eligible dependent children, if they were receiving the benefit at the time of the employee’s retirement.

Retiree With More Than 10 Full Years of Continuous (or Equivalent) Benefits-Eligible Service¹

Employees with 10 or more years of benefits-eligible service are eligible for continued tuition remission benefits upon retirement. The retiree’s spouse and eligible dependent children are also eligible for tuition remission benefits, regardless of whether or not they were receiving the benefit at the time of the employee’s retirement. Dependents acquired through marriage, domestic partnership, adoption or guardianship subsequent to the retirement date are not eligible for tuition remission benefits.

The scope of tuition remission benefits is determined by the employee’s employment status at the time of retirement:

- Full-time employee coverage for prior full-time employment, same as full-time employee.
- Full-time spouse coverage for prior full-time employment, same as full-time spouse.
- Full-time dependent child coverage for prior full-time employment, same as full-time dependent child.
- Part-time employee coverage for prior part-time employment, same as part-time employee.
- Part-time spouse coverage for prior part-time employment, same as part-time spouse.
- Part-time dependent child coverage for prior part-time employment, same as part-time dependent child.

¹For example, four years of part-time work on a 50% schedule would equal two years of full-time service

Note: Tuition remission benefits received for graduate and doctoral programs on behalf of the retiree, or the retiree’s spouse or dependent children, are taxable and will be reported to the IRS. Retirees will receive a W-2 statement. Tuition remission benefits received for undergraduate programs are not taxable.

Surviving Spouses and Dependent Children

Surviving spouses and dependent children of deceased employees and retirees are eligible for tuition remission benefits if the employee was otherwise eligible for tuition remission benefits at the time of death. Surviving children must meet the definition of eligible dependents as described on page 5. For more information, please contact Benefits at (571) 553-8382 or tuition@gwu.edu.
**Glossary**

**CERTIFICATE:** Documented completion of a course or series of courses with a specific focus. Certificates are awarded by an educational program or institution, and demonstrate knowledge with no ongoing requirements.

**DEPENDENT (OR TAX DEPENDENT):** Child eligible for tuition remission benefits * including a natural child, stepchild, legally adopted child, child placed for adoption or child for whom the employee or his or her spouse is the legal guardian. Dependent status is defined by the Internal Revenue Service (IRS). To determine whether a child qualifies as a dependent please refer to the IRS Publication 501: [www.irs.gov](http://www.irs.gov).

* Documentation supporting relationship to employee is required.

**DOMESTIC PARTNER:** Person in a registered Domestic Partnership or Declaration of Domestic Partnership (including, but not limited to, are unmarried and unrelated, share a common residence, and have been emotionally and financially interdependent for at least the past six months).

**DUAL COVERAGE:** The act of combining the individual benefit coverage of two related, benefits-eligible employees to provide a greater level of coverage to one family member. An employee eligible for tuition remission benefits at GW is not permitted to combine his or her own benefit coverage with that of a spouse or dependent child who is also employed in a benefits eligible position at GW. In such instances, the greater benefit coverage will apply.

**DOCTORAL DEGREE:** The highest level of academic degree. Students typically begin the doctoral degree program either immediately following, or within a few years of receiving, a master’s degree. Some programs may allow a combined curriculum for a dual degree at the master’s/doctoral level.

**GRADUATE DEGREE:** Master’s degree program in a specialized field of study. Graduate students are required to complete an undergraduate program prior to admission; however, some programs may allow a combined curriculum for a dual degree at the undergraduate/master’s and master’s/doctoral levels.

**NON-CREDIT COURSE:** Course(s) with no academic credit; some non-credit courses may provide educational units applicable to a certificate or certification program.

**NON-DEGREE COURSE:** Courses that are either non-applicable to a degree program or are taken solely for personal development or interest without being enrolled in a degree-seeking program.

**SEMMESTER:** Defined period in an academic year.

*For tuition remission benefit purposes, courses taken during the summer session(s) constitute one semester. For example, if a student takes one course during summer session one, and another course during summer session two, this constitutes one semester. If a student takes one course during summer session one only, this also constitutes one semester.*

**SPOUSE:** Includes a spouse (same or opposite sex) with no legal separation or divorce in effect; common-law spouse*; and domestic partner* (same or opposite sex), with no dissolution in effect.

* Documentation supporting relationship to employee is required.

**UNDERGRADUATE DEGREE:** A diploma issued to a student by a college or university following successful completion of an undergraduate program. Undergraduate degrees are often referred to as bachelor’s or baccalaureate degrees, with designations including Bachelor of Arts (B.A.), Bachelor of Science (B.S.) and Bachelor of Fine Arts (B.F.A.).
## Contact Information

<table>
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<th>Who to Call</th>
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<td><strong>Admissions</strong></td>
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| Office of Undergraduate Admissions (Undergraduate Degree Seeking) | (202) 994-6040  
undergraduate.admissions.gwu.edu  
gwadm@gwu.edu |
| Graduate Enrollment Management (Graduate Degree Seeking) | (202) 994-5984  
graduate.admissions.gwu.edu  
gradinfo@gwu.edu |
| Office of Non-Degree Students (Non-Degree) | (202) 994-1972  
nondegree.gwu.edu  
onds@gwu.edu |
| **Student Accounts/Tuition Billing** | For information regarding student account billing information, including adjustments. |
| Student Accounts Office | (202) 994-7350  
studentaccounts.gwu.edu  
sao@gwu.edu |
| **Student Financial Assistance/Awards** | For information on financial aid—including grants, scholarships and other award offerings—as well as information regarding financial awards that are either reduced or voided due to acceptance of the tuition remission credit. |
| Office of Student Financial Assistance | 202) 994-6620  
financialaid.gwu.edu  
finaid@gwu.edu |
| **Registration - Add/Drop Courses** | For information regarding on how to register for classes online and add/drop classes |
| Office of the Registrar | (202) 994-994-4900  
registrar@gwu.edu  
registrar.gwu.edu |
| **Tuition Remission Benefits and Taxable Tuition** | For information regarding the tuition remission benefit, eligibility and tax withholdings associated with taxable tuition. |
| GW Benefits | (571) 553-8382  
benefits.gwu.edu  
tuition@gwu.edu |
| **Federal (W-4) and State Tax Withholdings/Paycheck** | For information regarding federal and state tax withholdings, and other paycheck-related matters. |
| Payroll Services | (571) 553-4277  
payroll.gwu.edu  
payroll@gwu.edu |