TUITION REMISSION
BENEFIT POLICY
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INTRODUCTION

At GW, we provide a world-class education to our students and extend that to our local and global communities. As part of the GW community, we feel it is important to offer our employees and their dependents an opportunity to participate in our formal education. The tuition remission benefit pays a percentage of tuition costs at GW. The exact rate depends on the employee’s status (including hire date), whether the student is an employee, spouse or dependent, and the type of academic program, as described in this Policy. The benefit is applied directly to the student’s account. The benefit does not apply to tuition-related or other fees, room, board, or student account financial penalties.

All students (employee, spouse, domestic partner, and children) must follow applicable university application and registration procedures to enroll for classes. Once accepted for admission and registered for courses, the employee can apply for the benefit online using the online Tuition Remission Application, or if he/she is a member of the GW Affiliated group, he/she must complete the paper application and send it to the university’s Office of Benefits Administration to receive benefits on behalf of the student.

This Policy applies only to courses and programs offered and billed by GW. No tuition remission assistance is provided to students enrolled at or for courses taken at other colleges or universities. (Dependent children may be eligible for undergraduate tuition under the Tuition Exchange Program. Click here to access Tuition Exchange policy and documents.)

The university manages its tuition remission Policy in accordance with Internal Revenue Service (IRS) regulations. Generally, tuition remission benefits at an undergraduate level are not taxable. Graduate tuition remission is subject to Federal Income and Social Security withholding taxes. Employees enrolled in graduate courses will be exempt for the first $5,250 of graduate tuition remission per calendar year, may be eligible for additional tax exemption depending on whether the courses are job-related. Employees are encouraged to consult with their own tax advisors for specific information about tax implications relating to tuition remission.

Finally, this Policy does not constitute a contract between employees and the university. The university reserves the right to amend, modify, or terminate the benefits contained in this Policy at any time.
**EXCLUSIONS & LIMITATIONS**

Certain programs, such as Executive Graduate Programs, (such as Executive MBA, World Executive MBA and Executive MSIST) Ph.D. programs in Clinical Psychology, the M.D. degree within the Medical School are excluded from the tuition remission program. Benefits for the JD degree (law), Juris Doctoral program, will be remitted at the graduate level. Note: This list is not exhaustive and subject to change.

*Online courses offered and billed by GW are eligible for tuition remission coverage; however, online courses, certificates and certifications that are outsourced or have a shared revenue component (e.g., courses and programs offered/funded through Colloquy and EMBANET) are ineligible for tuition remission coverage. Students interested in online courses or programs must confirm benefit eligibility prior to registration by providing the course code and course registration number to the Program Administrator of the GW school offering the courses.*

Certificate and certification programs **not** offered and billed by GW are ineligible for tuition remission coverage.

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 department manager.
TUITION REMISSION ELIGIBILITY

Employee Eligibility

atsu New regular benefits-eligible staff employees (i.e. those hired or become benefit eligible on or after January 1, 2015) are eligible for tuition remission the first day of the semester following completion of the 180 calendar day waiting period.

atsu Employees transferring (occurring on or after January 1, 2015) from a regular non-benefits eligible position into a regular staff position must have completed the 180-calendar day waiting period in a benefit eligible position prior to the first day of the semester, not the first day of class.

atsu Faculty*, research faculty* and research personnel, executive management and School of Medicine medical residents are eligible for tuition remission the semester following their date of hire. The benefit is effective immediately when the hire/appointment date is coincident with the semester start date.

*FACULTY:
To be considered regular full-time, and therefore eligible for full time benefits, a faculty member must be appointed for at least one academic year in one of the regular, visiting, or research ranks listed in the Faculty Code, must devote 100% effort, and must receive full salary through the university. Faculty appointed on a temporary basis (one semester or less) are not entitled to employee benefits.

To be considered part-time and eligible for part-time benefits, a faculty member must be appointed for at least an academic year, must devote at least one-third time to university duties, and must be compensated at no less than one-third of a full-time equivalent salary for that period. Part-time faculty who are on one-semester appointments or who are compensated on a per-course basis are not eligible for benefits. If you have question regarding your benefit eligibility, please contact the Office of Faculty Personnel at (202) 994-6512

atsu NOT ELIGIBLE: Individuals classified as independent contractors, supplemental staff, student worker, federal work study, temporary and regular part-time at 13 or less hours per week are ineligible for tuition remission. If you are not sure of your employment classification, please contact human resources at (202) 994-8500.
GW Tuition Remission

TUITION REMISSION ELIGIBILITY

SPOUSE* ELIGIBILITY

- Faculty/Research Faculty/Medical Residents/Executive Management- benefits available when employee is eligible.

- Research Personnel (non-faculty) - benefits available the first day of the semester following completion of the 90 calendar day waiting period.

- Regular Staff- benefits available when employee is eligible.

*Spouse includes spouses (same and opposite sex) with no legal separation or divorce in effect; common-law spouses, and domestic partners (same and opposite sex.) with no dissolution in effect. Documentation supporting relationship to employee is required.

If You and Your Dependent(s) are Employed by GW

Eligible employees and their sponsored dependents are not permitted to receive dual coverage by combining their own coverage with a spouse and/or dependent child who is employed in a benefit eligible GW position. The one with greater benefit coverage will apply.

For example, both husband and wife are part-time benefit eligible GW employees with a college-age child. The husband and wife can not combine their part-time dependent benefit to equal full-time coverage. The student can have only one sponsor.
TUITION REMISSION ELIGIBILITY

DEPENDENT ELIGIBILITY

- Faculty/Research Faculty/Medical Resident/ Executive Management-
  benefits available when employee is eligible.

- Research Personnel (non-faculty) - benefits available the first day of the
  semester following completion of the 90 calendar day waiting period.

- Staff- benefits available when employee is eligible.

Children eligible for the program shall be interpreted as meaning dependent children, including 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. Dependent status is defined by the Internal Revenue Service. To determine whether a child meets the tests in order to qualify as a dependent, please refer to page 12 of IRS Publication 501, http://www.irs.gov/pub/irspdf/p501.pdf. Documentation supporting relationship to employee is required.

Please note for dependent children age 24 or older, 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 dependent status.

Dependent child must be enrolled in a degree program at GW or other accredited college or university at the time courses are being taken. For example, a child enrolled in a BA degree program at NYU may receive tuition remission for summer courses at GW as a non-degree student.

Please contact Benefits Administration for further information should a dependent child be unable to matriculate in a degree program due to a documented disability.

If You and Your Dependent(s) are Employed at GW:

Eligible employees and their eligible dependents are not permitted to receive dual coverage by combining their own coverage with a spouse and/or dependent child who is employed in a benefit eligible GW position. The one with greater benefit coverage will apply.

For example, both husband and spouse are part-time benefit eligible GW employees with a college-age dependent child. The husband and spouse cannot combine their part-time dependent benefit to equal full-time coverage. The student can have only one sponsor.
**TUITION REMISSION COVERAGE FOR BENEFIT-ELIGIBLE FULL-TIME EMPLOYEES**

**EMPLOYEE COVERAGE**

**UNDERGRADUATE BENEFIT**
90% of 6 credit hours each semester (fall, spring and summer); not to exceed 90% of the current credit hour cost or current tuition of Columbian College per credit hour cost.

**GRADUATE BENEFIT**
90% of 6 credit hours each semester (fall, spring, and summer); not to exceed 90% of the current credit hour cost or current tuition of Columbian College per credit hour cost.

**DOCTORAL BENEFIT**
90% of the current credit hour cost; not to exceed 90% of the current credit hour cost or current tuition of Columbian College per credit hour cost.

Eligible for one doctoral degree.

**NON-DEGREE COURSES**
Same coverage as undergraduate/graduate.

**NON-CREDIT, CERTIFICATE & CERTIFICATION COURSES**

- **Hired before 1/1/91**
  100% of tuition not to exceed the Columbian College credit hour cost of 6 credit hours each semester (fall, spring, and summer)

- **Hired on or after 1/1/91**
  75% of tuition of each course, or 3 times the credit hour cost for Columbian College, whichever is less, each semester. The benefit may be awarded at 100% of tuition not to exceed the Columbian College credit hour cost of 6 credit hours each semester (spring, summer and fall) if Department Head approves the course(s) as job related.

**AUDITED COURSES**
Audited courses are eligible for coverage and subject to academic credit limits per degree program provisions

**UNUSED CREDITS**
Students that register for less than 6 credit hours in a semester cannot apply unused credits as additional coverage for subsequent semesters.
TUITION REMISSION COVERAGE FOR BENEFIT-ELIGIBLE FULL-TIME EMPLOYEES

EMPLOYEE COVERAGE (continued)

UNIVERSITY AWARDS & TUITION REMISSION

GW funded scholarships and grants can not be accepted in conjunction with payments received through the GW Tuition Remission benefit plan.

Exceptions apply to students who meet eligibility for need based awards as determined by the Student Financial Assistance Department.

Students should contact the Student Financial Assistance department at (202) 994-6620 or finaid@gwu.edu for further information.

FULL-TIME TUITION REMISSION COVERAGE

SPOUSE COVERAGE

UNDERGRADUATE BENEFIT

48% of the tuition rate during the first 5 years of employment, 71% thereafter. Benefit cannot exceed the per credit hour cost or current tuition of Columbian College per credit hour cost.

GRADUATE BENEFIT

48% of the tuition rate during the first 5 years of employment, 71% thereafter. Benefit cannot exceed the per credit hour cost or current tuition of Columbian College per credit hour cost.

DOCTORAL BENEFIT

48% of the tuition rate during the first 5 years of employment, 71% thereafter. Benefit cannot exceed the per credit hour cost or current tuition of Columbian College per credit hour cost.

Eligible for one doctoral degree.

NON-DEGREE COURSES

Same coverage as undergraduate/graduate.

NON-CREDIT, CERTIFICATE & CERTIFICATION COURSES

Hired before 1/1/91

75% of the tuition cost not to exceed the current Columbian College per credit hour cost.

Hired on or after 1/1/91

Not available

Revised: 12/03/14
FULL-TIME TUITION REMISSION COVERAGE

SPouse COVERAGE (continued)

AUDITED COURSES Audited courses are eligible for coverage and subject to academic credit limits per degree program provisions.

UNIVERSITY AWARDS & TUITION REMISSION GW funded scholarships and grants can not 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 Student Financial Assistance Department.

Students should contact the Student Financial Assistance department at (202) 994-6620 or finaid@gwu.edu for further information.

FULL-TIME TUITION REMISSION COVERAGE

DEPENDENT COVERAGE

Employees hired before 1/1/91 95% of tuition cost for an undergraduate degree. Benefit cannot exceed 95% of the current credit hour cost or current tuition of Columbian College per credit hour cost.

Employees hired on or after 1/1/91 Benefit cannot exceed percentage of current Columbian College tuition per credit hour cost.

Note: Percentages apply to undergraduate and graduate degree programs.

Years of Regular Service

<table>
<thead>
<tr>
<th>Years of Regular Service</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt; than 1 Year</td>
<td>47%</td>
</tr>
<tr>
<td>1 Year</td>
<td>57%</td>
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<tr>
<td>2 Years</td>
<td>67%</td>
</tr>
<tr>
<td>3 Years</td>
<td>77%</td>
</tr>
<tr>
<td>4 or more Years</td>
<td>87%</td>
</tr>
</tbody>
</table>
FULL-TIME TUITION REMISSION COVERAGE

DEPENDENT COVERAGE (continued)

UNDERGRADUATE BENEFIT
Eligible only for one undergraduate degree.

GRADUATE BENEFIT
The employee must have been eligible for dependent undergraduate tuition benefits at GW when the dependent child was obtaining an undergraduate degree, and the dependent used less than eight semesters of tuition remission benefits in an undergraduate degree program at GW, as set forth below.

The graduate program student must be a legal tax dependent of his or her parent as defined by the IRS (please see page 8 under Dependent Eligibility).

The dependent must begin the graduate program within five years of obtaining his or her undergraduate degree.

If dependent uses less than eight semesters of tuition remission benefit in an undergraduate degree program at GW, he or she may apply any unused (the difference between eight and the number of covered semesters) benefit towards a graduate degree program.

A course, credit, or unit covered by the remission benefit or scholarship through the Tuition Exchange program will constitute one full semester of coverage.
FULL-TIME TUITION REMISSION COVERAGE

DEPENDENT COVERAGE continued:

Tuition remission benefits will be pro-rated for those hired mid-degree based on the number of semesters the employee worked at GW and was eligible for tuition benefits while the dependent was enrolled in an undergraduate degree program at another institution. For example, an employee is hired at the time their child completed three semesters in an undergraduate program and decides to complete the program outside of GW. The child will have five semesters of graduate level tuition remission available (assuming child continues to meet dependent eligibility requirements).

The maximum benefit that will be authorized to a dependent enrolled in a graduate degree program is eight semesters or dependent no longer meets IRS definition of tax dependent, which ever occurs first.

<table>
<thead>
<tr>
<th>DOCTORAL BENEFIT</th>
<th>Not available</th>
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</thead>
<tbody>
<tr>
<td>NON-DEGREE COURSES</td>
<td>Same coverage as undergraduate/graduate.</td>
</tr>
<tr>
<td>NON-CREDIT, CERTIFICATE &amp; CERTIFICATION COURSES</td>
<td>Not available</td>
</tr>
<tr>
<td>AUDITED COURSES</td>
<td>Audited courses are eligible for coverage and subject to academic credit limits per employment status and/or degree program.</td>
</tr>
</tbody>
</table>
FULL-TIME TUITION REMISSION COVERAGE

DEPENDENT COVERAGE (continued)

UNIVERSITY AWARDS & TUITION REMISSION

GW funded scholarships and grants can not 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 Student Financial Assistance Department. Students should contact the Student Financial Assistance department at (202) 994-6620 or finaid@gwu.edu for further information.

TUITION REMISSION COVERAGE FOR BENEFIT ELIGIBLE PART-TIME EMPLOYEES

EMPLOYEE COVERAGE

UNDERGRADUATE BENEFIT

90% of 3 credit hours in each semester (fall, spring and summer); not to exceed the current credit hour cost or current tuition of Columbian College per credit hour cost.

GRADUATE BENEFIT

90% of 3 credit hours each semester (fall, spring and summer); not to exceed the current credit hour cost or current tuition of Columbian College per credit hour cost.

DOCTORAL BENEFIT

90% of 1 to 3 credit hours per semester or 45% of 4 or more credit hours per semester of the actual tuition, whichever is greater; not to exceed current tuition of Columbian College per credit hour cost.

Eligible for one doctoral degree.
TUITION REMISSION COVERAGE FOR
BENEFIT ELIGIBLE PART-TIME EMPLOYEES

EMPLOYEE COVERAGE (continued)

NON-DEGREE COURSES

Same coverage as undergraduate/graduate.

NON-CREDIT, CERTIFICATE & CERTIFICATION COURSES

Hired before 1/1/91
100% of the tuition cost not to exceed the current Columbian College credit hour cost of 3 credit hours in the fall, spring and summer semesters.

Hired on or after 1/1/91
37 ½ % of the tuition cost of each course or 50% of the 3 credit hour cost for Columbian College, whichever is less. The benefit may be awarded at 100% not to exceed the Columbian College credit hour cost of 3 credit hours each semester (spring, summer, and fall) if Department Head approves the course(s) as job related.

AUDITED COURSES

Audited courses are eligible for coverage and subject to academic credit limits per degree program provisions.

UNUSED CREDITS

Students that register for less than 6 credit hours in a semester cannot apply unused credits as additional coverage for subsequent semesters.

UNIVERSITY AWARDS & TUITION REMISSION

GW funded scholarships and grants can not 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 Student Financial Assistance Department.

Students should contact the Student Financial Assistance department at (202) 994-6620 or finaid@gwu.edu for further information.
PART-TIME TUITION REMISSION COVERAGE

SPOUSE COVERAGE

UNDERGRADUATE BENEFIT  24% of tuition rate during the first 5 years of employment, 35 ½ % thereafter. Benefits cannot exceed the current credit hour cost or current tuition of Columbian College per credit hour cost.

GRADUATE BENEFIT  24% of tuition rate during the first 5 years of employment, 35 ½ % thereafter. Benefits cannot exceed the current credit hour cost or current tuition of Columbian College per credit hour cost.

DOCTORAL BENEFIT  24% of tuition rate during the first 5 years of employment, 35½ % thereafter. Benefits cannot exceed the current credit hour cost or current tuition of Columbian College per credit hour cost.

NON-DEGREE COURSES  Same coverage as undergraduate/graduate.

NON-CREDIT, CERTIFICATE & CERTIFICATION COURSES  NOT AVAILABLE

AUDITED COURSES  Audited courses are eligible for coverage and subject to academic credit limits per employment status and/or degree program.

UNIVERSITY AWARDS & TUITION REMISSION  GW funded scholarships and grants can not be accepted in conjunction with payments received through the GW Tuition Remission benefit plan. Exceptions apply to students who meet eligibility for need based awards as determined by the Student Financial Assistance Department. Students should contact the Student Financial Assistance department at (202) 994-6620 or finaid@gwu.edu for further information.
PART-TIME TUITION REMISSION COVERAGE

DEPENDENT COVERAGE

Employees hired before 1/1/91
47.5% of tuition cost for an undergraduate degree. Benefits cannot exceed the current credit hour cost or current tuition of Columbian College per credit hour cost.

Employees hired after 1/1/91
Benefits cannot exceed the current credit hour cost or current tuition of Columbian College per credit hour cost.

Note: Percentages apply to undergraduate and graduate degree programs.

<table>
<thead>
<tr>
<th>Years of Regular Service</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt; than 1 Year</td>
<td>23.5%</td>
</tr>
<tr>
<td>1 Year</td>
<td>28.5%</td>
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<tr>
<td>2 Years</td>
<td>33.5%</td>
</tr>
<tr>
<td>3 Years</td>
<td>38.5%</td>
</tr>
<tr>
<td>4 or more Years</td>
<td>43.5%</td>
</tr>
</tbody>
</table>

UNDERGRADUATE BENEFIT
Eligible for one undergraduate degree

GRADUATE BENEFIT
The employee must have been eligible for dependent undergraduate tuition benefits at GW when the dependent child was obtaining an undergraduate degree, and the dependent used less than eight semesters of tuition remission benefits in an undergraduate degree program at GW, as set forth below.

The graduate program student must be a legal tax dependent of his or her parent as defined by the IRS.

The dependent must begin the graduate program within five years of obtaining his or her undergraduate degree.

If dependent uses less than eight semesters of tuition remission benefit in an undergraduate degree program at GW, he or she may apply any unused benefit towards a graduate degree program.

A course, credit, or unit covered by the tuition remission benefit or scholarship through the Tuition Exchange program will constitute one full semester of coverage.
PART-TIME TUITION REMISSION COVERAGE

DEPENDENT COVERAGE (continued)

Tuition benefits will be pro-rated based on the number of semesters the employee worked at GW and was eligible for tuition benefits while the dependent was enrolled in an undergraduate degree program at another institution.

For example, an employee is hired at the time their child completed three semesters in an undergraduate program and decides to complete the program outside of GW. The child will have five semesters of graduate level tuition remission available (assuming child continues to meet dependent eligibility requirements).

The maximum benefit that will be authorized to a dependent enrolled in a graduate degree program is eight semesters or dependent no longer meets IRS definition of tax dependent, which ever occurs first.

DOCTORAL BENEFIT

Not available

NON-DEGREE COURSES

Same coverage as undergraduate/graduate.

NON-CREDIT, CERTIFICATE & CERTIFICATION COURSES

Not available

AUDITED COURSES

Audited courses are eligible for coverage and subject to academic credit limits per employment status and/or degree program.
PART-TIME TUITION REMISSION COVERAGE

DEPENDENT COVERAGE (continued)

UNIVERSITY AWARDS & TUITION REMISSION

GW funded scholarships and grants can not be accepted in conjunction with payments received through the GW Tuition Remission benefit plan. Exceptions apply to students who meet eligibility for need based awards as determined by the Student Financial Assistance Department. Students should contact the Student Financial Assistance department at (202) 994-6620 or finaid@gwu.edu for further information.
**GW Tuition Remission**

**ADDITION & DROPPING COURSES / WITHDRAWALS**

The tuition remission benefit will adjust accordingly for students who drop or add courses. At no time will the adjusted remission benefit be issued to the student as a refund or credit for a subsequent semester.

Reimbursement of tuition costs not covered by the tuition remission policy for dropped courses will be subject to the university’s refund policy. (Please note: The university’s refund policy may be amended from time to time.) In general, on-campus courses dropped prior to the start of the semester (before the first day of classes) will have 100% of the tuition charges cancelled.

Please visit, [http://registrar.gwu.edu/withdrawals-refunds](http://registrar.gwu.edu/withdrawals-refunds) for additional information on on-campus registration adjustments including withdrawals.

For off-campus registration adjustments including withdrawals, visit [http://nearyou.gwu.edu/enrollment/tuition.html](http://nearyou.gwu.edu/enrollment/tuition.html)

Questions regarding whether the student’s course(s) are classified as off-campus or on-campus should be directly addressed with the School offering the course or degree program.
EMPLOYMENT STATUS CHANGES AND LOSS OF ELIGIBILITY

TERMINATION

Your tuition remission benefit will end as of the date the employee separates from service from the university.

For Spring and Fall semesters, the difference between the adjusted tuition benefit end date and last day of semester (last day of exam period), not last day of class(es), will be billed to the student by Student Accounts.

Summer semester benefits are prorated by individual sessions, not semester.

EMPLOYMENT STATUS CHANGES

Tuition remission benefit coverage adjustments resulting from a change in employment status, benefit 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.

Example 1: Employee transfers from regular part-time to regular full-time on March 1st. Part-time coverage will continue for the duration of the Spring semester with full-time coverage effective with the Summer semester.

Example 2: Faculty member on one-semester appointment changes to an academic year appointment during the summer will be eligible for tuition remission effective with the following Fall semester.

Example 3: Employee terminates from GW prior to the close of the benefit covered Spring semester; Student Accounts will prorate the benefit based on the employee’s termination date and last day of the Spring semester (last day of the final exam period) and issue a bill.

Note: Coverage for a staff status change from benefit ineligible (including, student workers) to benefit eligible (occurring on or after January 1, 2015) is effective the semester following completion of the 180 calendar day waiting period associated with the change in position.

Example: Employee transfers from student worker to regular part time on March 1st. Part time coverage will be effective the following Spring semester (assuming completion of 180 calendar day wait period).
EMPLOYMENT STATUS CHANGES AND LOSS OF ELIGIBILITY

EMPLOYMENT STATUS CHANGES (continued)

Coverage for a faculty/research faculty/research personnel status change from benefit-ineligible to benefit-eligible is effective on the following semester; changes coincident with the semester start date are effective on the semester start date.

Example: Research employee transfers from a non benefit eligible position to benefit eligible position September 15th. Coverage will be effective Spring semester.

Example: Research employee transfers from a non benefit eligible position to benefit eligible position August 1st. Coverage will be effective Fall semester.

LEAVE OF ABSENCE/FAMILY MEDICAL LEAVE/MILITARY LEAVE/SHORT TERM DISABILITY/LONG TERM DISABILITY/WORKERS COMPENSATION

Employees on approved leave and/or disability will continue to be eligible for tuition remission coverage for themselves, their spouses and eligible dependent children for the duration of the approved leave.

Please see important tax information under, Tax Obligation, on page 25 for paying taxable tuition during an unpaid leave of absence or for temporary periods of being in an unpaid status while on disability (short and long term).

SABBATICAL

Faculty members approved for sabbatical or research leave (regardless of being paid or unpaid) will continue to be eligible for tuition remission coverage for themselves, their spouses and eligible dependent children for the duration of the sabbatical period.

Please see important tax information under, Tax Obligation, on page 25 for paying taxable tuition during an unpaid sabbatical.

PROFESSIONAL ASSIGNMENTS

Medical residents on professional assignment will continue to be eligible for tuition remission coverage for themselves, their spouses and eligible dependent children for the duration of the assignment period.

Please see important tax information under, Tax Obligation, on page 25 for paying taxable tuition while on a professional assignment.
EMPLEYMENT STATUS CHANGES AND LOSS OF ELIGIBILITY

REHIRED EMPLOYEES

Employees rehired within (1) one year of their separation of service from the university or loss of eligibility date from a benefit eligible position will retain accrued service credit.

There is no prior service credit for employees with one or more years between their separation of service from the university and loss of eligibility or rehire.

RETIREMENT/RETIREES

Employees with less than 10 years of benefits eligible service are eligible for continued tuition remission coverage. The benefit will continue for their spouse and eligible children if they were receiving the benefit at the time the employee retired.

Employees with 10 or more years are eligible for continued tuition remission coverage. The benefit will continue for the spouse and eligible children dependent on the employee at the time of retirement. Dependents acquired through marriage, domestic partnership, adoption, and guardianship subsequent to the retirement date are not eligible for the benefit.

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

- Full-Time coverage for prior full-time employment, please refer to page nine.
- Full-Time spouse coverage for prior full-time employment, please refer to page 10.
- Full-Time dependent coverage for prior full-time employment, please refer to pages 11 and 12.
- Part-Time coverage for prior part-time employment, please refer to page 13.
- Part-Time spouse coverage for prior part-time employment, please refer to page 14.
- Part-Time dependent coverage for prior part-time employment, please refer to pages 15 and 16.

Note: Retiree tuition remission benefits received on behalf of the retiree, spouse, or dependent are taxable and will be reported to the tax authorities. Retirees will receive a W-2 statement.
EMPLOYMENT STATUS CHANGES AND LOSS OF ELIGIBILITY

SURVIVORS of DECEASED EMPLOYEES

Surviving spouses and dependent children at time of death are eligible for tuition remission, if the employee was otherwise eligible for tuition remission benefits as of the time of death. Surviving dependent children must meet eligible dependent definition. Dependents age 24 and over may be required to provide proof of relationship, e.g. birth certificate. Please contact Benefits Administration for further information.

Coverage will be determined by the employee’s years of service and employment status at time of death. Spouses and dependents of deceased employees classified as staff who did not complete the initial employment period are ineligible for coverage.

❖ Full-Time spouse coverage for prior full-time employment, please refer to page 10.
❖ Full-Time dependent coverage for prior full-time employment, please refer to pages 11 and 12.
❖ Part-Time spouse coverage for prior part-time employment, please refer to page 14.
❖ Part-Time dependent coverage for prior part-time employment, please refer to Pages 15 and 16.

Note: Tuition remission benefits received after an employee has deceased are taxable. The surviving spouse/guardian will receive a 1099 statement for the dependent child; the student will receive a 1099 statement if there is no surviving spouse or guardian.
GW Tuition Remission

TAX OBLIGATION

UNDERGRADUATE BENEFIT
Undergraduate tuition remission benefits for same sex spouses (who reside in states that do not currently recognize same sex marriage), domestic partners (opposite and same sex) and their children and tax dependents is required to be imputed as taxable income to the employee.

Undergraduate course(s) taken while in a graduate or doctoral degree program are required to be imputed as taxable income.

GRADUATE BENEFIT
Up to $5,250 of an employee’s tuition remission for graduate level courses will be excluded from taxable income during the calendar year. Amounts above $5,250 are considered as taxable income and are subject to taxation, unless the graduate coursework is approved as work-related.

Please refer to the “Tax Exemption for Graduate Tuition Benefits” form (available at, https://benefits.gwu.edu/tuition-remission for more information and to apply for an exemption.

The university is required to impute as taxable income the full graduate tuition benefit amount received for spouses, domestic partners and dependent children through the tuition remission program.

DOCTORAL BENEFIT
Up to $5,250 of an employee’s tuition remission for doctoral level courses will be excluded from taxable income during the calendar year. Amounts above $5,250 are considered as taxable income and are subject to taxation unless, the graduate coursework is approved as work-related.

The university is required to impute as taxable income the full doctoral tuition benefit amount received for spouses and domestic partners through the tuition remission program.

Important Notes: Employees are encouraged to consult with a tax advisor to determine the impact that tuition remission will have on tax liability, since in some instances, liability could be significant.

IRS regulations and GW policy require that all taxes be withheld during the same semester in which courses are taken. In some instances, the actual amount withheld from each paycheck may vary.

It is the employee’s responsibility to contact GW Payroll Services if appropriate tax withholdings are not made.

TAXABLE BENEFIT AND UNPAID STATUS: Employees classified as being unpaid and having a taxable tuition remission benefit are required to contact Benefits Administration to make payment arrangements. This applies to employees on an unpaid leave of absence, unpaid sabbatical, professional assignment, military leave or for temporary periods of being in an unpaid status while on disability (short and long term).
Certificate:
Documented completion of a course or series of courses with a specific focus. Certificates are either awarded by an educational program or institution which demonstrates knowledge with no ongoing requirements.

Dependent:
Children eligible for the tuition remission program are dependent children, including 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 is the legal guardian. Dependent status is defined by the Internal Revenue Service. To determine whether a child meets the tests in order to qualify as a dependent, please refer to pages 11 and 12 of IRS Publication 501, http://www.irs.gov/pub/irs-pdf/p501.pdf. Documentation supporting relationship to employee is required.

Dual Coverage:
Two related university employees eligible for tuition remission benefits. Eligible employees and their sponsored dependents are not permitted to receive dual coverage by combining their own coverage with a spouse and/or dependent child who is employed in a benefit eligible GW position. The one with greater benefit coverage will apply.

Doctoral Degree:
The highest level of academic degrees. Students typically begin the doctorate degree program either immediately following or within a few years of receipt of a master’s degree. Some programs may allow a combined curriculum for a dual degree at the master’s/doctorate level. Doctorate degrees include, but not limited to, medicine (M.D.), engineering, education (Ed.D), psychology (Psy.D) and law (LL.M).

Revised: 12/03/14
**Graduate Degree:**
Master’s degree programs in a highly specialized field of study. Graduate students are required to complete an undergraduate program prior to admission; however, some programs allow for a combined curriculum in receiving a dual degree as undergraduate/master’s and master’s/doctorate. Master’s degree designations include master's degrees in the liberal arts known as Master of Arts (MA) or Master of Science (MS) degrees, depending on subject, and law (JD).

**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 taken solely for personal development or interest without being enrolled in a degree seeking program.

**Semester:**
Defined period in an academic year. Note: For tuition remission benefit purposes, courses taken during the summer session(s) constitute one semester. For example, if student takes one course during session one and another during session three, this constitutes one semester. If student takes one course during session one only, this also constitutes one semester.

**Spouse:**
Spouse includes spouses (same and opposite sex) with no legal separation or divorce in effect; common-law spouses, and domestic partners registered with GW (same and opposite sex) with no dissolution in effect.

**Undergraduate Degree:**
A diploma issued by colleges and universities following successful completion of an undergraduate program. Undergraduate degrees are often referred to as bachelor’s or a baccalaureate degree which include, Bachelor of Arts (B.A.), Bachelor of Science (B.S.), and Bachelor of Fine Arts (B.F.A.).
GW Tuition Remission

WHO TO CONTACT

ADMISSIONS

All employees and eligible dependents must be admitted to GW either as a degree-seeking or non-degree student. Please contact Admissions for further information.

*Undergraduate Degree-Seeking:*
Web:  http://www.gwu.edu/apply/undergraduateadmissions
Phone:  (202) 994-6040

*Graduate Degree Seeking:*
Web:  http://www.gwu.edu/apply/graduateprofessional
Phone:  (202) 994-5984

*Non-Degree*
Please contact the Office of Non-Degree Students
Web:  http://www.gwu.edu/non-degree
Phone:  (202) 994-1972

TUITION BILLING/STUDENT ACCOUNT

Questions regarding student account billing information including adjustments should be directed to Student Accounts

E-Mail:  sao@gwu.edu
Phone:  (202) 994-9000

STUDENT FINANCIAL ASSISTANCE/AWARDS

For additional information on financial aid including grants, scholarships and other award offerings, please contact the Student Financial Assistance office.

Questions regarding financial awards that are either reduced or voided due to acceptance of the tuition remission credit should be addressed with the Student Financial Assistance office.

E-Mail:  finaid@gwu.edu
Phone:  (202) 994-6620
WHO TO CONTACT (continued)

TAXABLE TUITION / TAXABLE TUITION PAYCHECK WITHHOLDINGS

Questions regarding tax withholdings associated with taxable tuition should be directed to Benefits Administration.

E-Mail: tuition@gwu.edu
Phone: (571) 553-8385

FEDERAL (W-4) AND STATE TAX WITHHOLDINGS / PAYCHECK

Questions regarding federal and state tax withholdings and other paycheck related matters should be directed to Payroll Services.

E-Mail: payroll@gwu.edu
Phone: (571) 553-4277