An overview of the tuition remission and tuition exchange programs.

January 30, 2014

TUITION REMISSION BENEFITS
For Dependent Children
Contents:

- Eligibility
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- Eligible/Ineligible Programs and Courses
- Deadlines
- Online Application - Steps
- Benefit - Taxation
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# Tuition Remission Program -- Eligibility

<table>
<thead>
<tr>
<th>Employee Type</th>
<th>Employee Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Executive Management</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Medical Residents</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Research Personnel*</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Staff*</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; Semester following 180 days of employment</td>
</tr>
</tbody>
</table>

- * Staff must check the 180 days at the important dates calendar posted at tuition remission webpage
- * Research Personnel: Coverage for Dependents effective date coincident with employee effective date (1<sup>st</sup> semester following 90 days of employment).
- For additional information, please refer to the [Tuition Remission Policy](#) on the GW Benefits website.
Dependent Children – Eligibility

**Definition:** 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.

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

- Initial enrollment – Employees must provide proof of relationship document (*and tax documents if dependent is over the age of 24*) to GW Benefits
- For additional information, please refer to the [Tuition Remission Policy](#) on the GW Benefits website
Tuition Remission Program - Coverage

- The Benefit is for tuition only and not for fees, charges or penalties
- The Benefit will cover only one undergraduate degree - For graduate level, 8 semesters maximum coverage
- For additional information, please refer to the Tuition Remission Policy on the GW Benefits website
### Eligible Programs

All regular programs and courses that are offered at GW

### Ineligible Programs and Courses

- Certain Executive Degrees
- M.D. Degree within the Medical School
- Ph.D. in Clinical Psychology
- Online Programs and Courses offered by a third party at a GW (e.g. Trilogy, Cvent, Embanet, 2U, Colloquy, etc.)

- The Tuition Remission Program covers only for programs and courses at GW
- Employees who wish their spouse or domestic partner to utilize the benefit for a specific program or course must contact that school to verify eligibility for tuition remission coverage.
- For additional information on eligible/ineligible programs or courses, please refer to the tuition remission webpage
### Tuition Remission Online Application -- Important Deadlines

<table>
<thead>
<tr>
<th>Semester</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spring Semester</td>
<td>October 3 through February 1</td>
</tr>
<tr>
<td>Summer Semester</td>
<td>April 14 through June 15</td>
</tr>
<tr>
<td>Fall Semester</td>
<td>June 18 through October 1</td>
</tr>
</tbody>
</table>

- Spouse or Domestic Partner must be enrolled for classes prior to using the online application.
- Employees cannot apply for the benefit prior these dates nor for future semesters.
- For additional information, please check the tuition remission webpage.
Visit https://benefits.gwu.edu/tuition-remission and click on the blue button to start the process.
Log in into your GW profile by entering your GWID and your password.
Enter the answer to your security question and click "Submit."
Welcome to the WWW Information System!

Student Records and Registration
- Registration Menu
- Student Records Information Menu
- Student Accounts Menu
- Admissions
- Veteran Menu

Faculty Menu
- Enter Grades and Registration Overrides
- View Class Lists and Student Information

Employee Information
- Retirement Benefits
- Benefits and Deductions
- Pay Information
- Tax Forms
- Current and Past Jobs
- TaskStream
- Conflict of Interest Reporting

Personal Information Menu
- View Addresses and Phones
- Update Addresses and Phones
- View Emergency Contacts
- Update Emergency Contacts
- View Email Address(es)
- Update Email Address(es)
- Change PIN

GW Alert Emergency Notification
- View GW Alert Emergency Notification
- Update GW Alert Emergency Notification

Click “Employee Information”
Select relationship type from the “Benefit is for:” drop down menu. For spouses and domestic partners, enter his/her GWID in the Student’s GWID field. Upon review of the Tuition Remission Benefit Policy and disclaimer, please check the “I accept” box and click “Submit Changes.”
If you received the message above, your online submission was successful. However, if you received an error message, please contact us at tuition@gwu.edu
Undergraduate Courses: Generally tax-free

Graduate Courses: IRS considers this benefit as a compensation and therefore is taxable

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

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

Benefit Amount Subject to Tax: $3,044.40

*(6) Six Scheduled Deductions

Pay Record Prior to Taxable Withholdings

<table>
<thead>
<tr>
<th>Benefit Deductions:</th>
<th>$308.00</th>
</tr>
</thead>
</table>

$507.40 taxable amount per check

Pay Record with Taxable Amount per Check: $507.40

<table>
<thead>
<tr>
<th>Gross Earnings:</th>
<th>$1,315.20</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA Medicare:</td>
<td>$35.00</td>
</tr>
<tr>
<td>FICA Old Age:</td>
<td>$60.00</td>
</tr>
<tr>
<td>Federal Income Tax:</td>
<td>$150.00</td>
</tr>
<tr>
<td>Maryland Income Tax:</td>
<td>$63.00</td>
</tr>
</tbody>
</table>

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<th>Gross Earnings:</th>
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<tr>
<td>FICA Medicare:</td>
<td>$52.00</td>
</tr>
<tr>
<td>FICA Old Age:</td>
<td>$90.00</td>
</tr>
<tr>
<td>Federal Income Tax:</td>
<td>$250.00</td>
</tr>
<tr>
<td>Maryland Income Tax:</td>
<td>$93.00</td>
</tr>
</tbody>
</table>

Variance $485.00 - $308.00 = $177.00 *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

• Dependent children must check available programs at GW
• Employees must verify their benefits eligibility with the GW Benefits Team
• Once a Dependent is accepted at a GW program, the Employee must visit the tuition remission webpage and review:
  o Tuition Remission Policy
  o Important Dates for Eligibility
  o Ineligible Programs and Courses
  o Tutorials
  o FAQs and many more

• Place the important Deadlines in your personal calendar to apply for the benefit
• *(you must apply for the benefit on your spouse or domestic partner behalf every semester)*

• For additional information about the Tuition Remission Program, please contact us via email at tuition@gwu.edu or via phone at 571-553-8249