An overview of the tuition remission and tuition exchange programs.

January 30, 2014

TUITION REMISSION BENEFITS FOR EMPLOYEES
Tuition Remission Program

Contents:

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• Coverage
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• Online Application
• Benefit - Taxation
• Online Certification
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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\textsuperscript{st} semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Executive Management</td>
<td>1\textsuperscript{st} semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Medical Residents</td>
<td>1\textsuperscript{st} semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Research Personnel</td>
<td>1\textsuperscript{st} semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Staff</td>
<td>1st 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
- For additional information, please refer to the Tuition Remission Policy on the GW Benefits website
## Tuition Remission Benefit -- Coverage

<table>
<thead>
<tr>
<th>Coverage</th>
<th>Masters degrees, Graduate Certificate programs, and Non-Degrees</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Full-Time Coverage</td>
<td>90% of 6 credit hours per semester</td>
<td>90% of 3 credit hours per semester</td>
</tr>
<tr>
<td>Part-Time Coverage</td>
<td>90% for Doctoral courses with no credit hours cap per semester</td>
<td>90% for Doctoral courses for 1 to 3 credit hours per semester or 45% of 4 or more credit hours per semester</td>
</tr>
</tbody>
</table>

- The Benefit is for tuition only and not for fees, charges or penalties
- For additional information, please refer to the **Tuition Remission Policy** on the GW Benefits website
Tuition Remission Program – Eligibility of Programs and Courses

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

<table>
<thead>
<tr>
<th>Ineligible Programs and Courses</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Certain Executive Degrees</td>
</tr>
<tr>
<td>• M.D. Degree within the Medical School</td>
</tr>
<tr>
<td>• Ph.D. in Clinical Psychology Degree</td>
</tr>
<tr>
<td>• Online Programs and Courses offered by a third party at a GW (e.g. Trilogy, Cvent, Embanet, 2U, Colloquy, etc.)</td>
</tr>
</tbody>
</table>

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

- Students must be enrolled for classes prior to using the online application.
- Students cannot apply for the benefit prior these dates nor for future semesters.
- For additional information, please check the **tuition remission** webpage.
Visit https://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.
Security Answer

In order to increase the level of security when making changes to employee information through Banner self-service, users are now required to answer their security question.

If you don't know the answer to your security question, click help for assistance.

User ID:  

Question: Pet's name?

Answer: 

Submit Answer  Reset

RELEASE: 8.10.1

Enter the answer to your security question and click "Submit Answer"
Welcome to the WWW Information System!

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

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

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

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

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

Click “Employee Information”
Select relationship type from the “Benefit is for: Self ” drop down menu. Upon review of the Tuition Remission Benefit Policy and disclaimer, please check the “I accept” box and click “Submit Changes.”
Tuition Remission Application

Thank you for accessing the online tuition remission benefits application. Your application has been approved.

The tuition benefit will be applied to your student account. Please allow 48 hours for your records to be updated.

Note: The percentage of coverage will not exceed the current Columbia College (CCAS) rate. Please check the current CCAS tuition rates at the Student Accounts Office website.

Important Taxable Tuition Information for Employee Applicants: 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 taxable income and are subject to taxation, unless the graduate coursework is approved as work-related. To request tax exemption for work-related graduate courses, please submit a graduate course certification (one per course) prior to each semester at benefits.gwu.edu/tuition-remission. You will also be required to submit supporting documentation with your certification, such as course descriptions, syllabi and job descriptions. All graduate course certifications must be submitted by the deadlines indicated below; late submissions will not be considered.

Deadlines for Online Graduate Course Certification Submissions

- Spring Semester: January 5
- Summer Semester: May 11
- Fall Semester: August 17

For additional information regarding taxable tuition, please visit the tuition remission webpage.

Have questions? Please contact us at tuition@gwu.edu or (571)553-0249.

Thank you.

GW Benefits - Tuition Programs

RELEASE: 8.6

If you received the message above, your online submission was successful. However, if you received an error message, please contact us at tuition@gwu.edu
**Undergraduate Courses:** Generally tax-free

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

**OPTIONS**

1. Submit online the graduate course certification form(s) with course description or syllabus excerpt (if available, but preferred) AND job description (physicians and faculty can provide list of job responsibilities).

2. If the employee is pursuing a degree putting them on a new career path or promotion, GW Benefits will apply tax deductions for the given semester and inform employee(s) via email with details.
Visit [https://benefits.gwu.edu/tuition-remission](https://benefits.gwu.edu/tuition-remission) and click on the brown button to start the process.
Tuition Remission Program – Tax Exemption -- Deadlines

Online Graduate Course Certification -- Important Deadlines

**Spring Semester**  October 3 through January 5

**Summer Semester**  April 14 through May 11

**Fall Semester**  June 18 through August 17

- Employees must consult their Supervisors for requesting tax exemption for work related courses and request reviewing their online submissions
- Employees will know prior to the start of a semester if courses are approved as work related or denied
- If you missed the deadline, tax deductions will apply to your paycheck(s) for the given semester
- For additional information, please check the tuition remission webpage
Tuition Remission Program – Requesting Tax Exemption

GW TUITION REMISSION GRADUATE COURSE CERTIFICATION

Before you submit your graduate course certification request, please review the following information to be sure this process applies to you.

The online tuition remission application and online course certification is available to eligible GW University employees only. Please review employee eligibility requirements on Page 6 of the Tuition Remission policy: https://benefits.gwu.edu/tuition-remission

- GW University Affiliates: Please continue using the paper applications available at https://benefits.gwu.edu/tuition-remission.
- GW Medical Faculty Associates and GW Hospital Employees: Please contact your Human Resources department for instructions and forms.

IMPORTANT:

GW employees eligible for GW’s Tuition Remission Benefits should submit their Tuition Remission Benefit Application in GWeb prior to proceeding with submitting Graduate Course Certifications for Tax Exemption consideration. These are two separate processes. GW employees, please click the blue button below if you need to apply for the Tuition Remission Benefit. Note: Clicking the button will direct you to GWeb. Log-in and click on the Employee Information tab to locate the tuition remission application.

Tuition Remission applications for GW university employees and affiliates must be submitted by the following dates.

- Spring Semester: October 3 through February 1
- Summer Semester: April 14 through June 15
- Fall Semester: June 18 through October 1

GWEB: TUITION REMISSION APPLICATION

If you believe your course is eligible for tax exemption after you review the Taxable Tuition FAQ’s document on https://benefits.gwu.edu/tuition-remission and have completed your Tuition Remission Benefit Application, please click the green button below to initiate your Graduate Course Certification request. Note: Successful submission of your request is not a confirmation of the course being tax exempt eligible.

Graduate Course Certification requests for GW university employees and affiliates must be submitted by the following dates.

- Spring Semester: October 3 through January 5
- Summer Semester: April 14 through May 11
- Fall Semester: June 18 through August 17

GRADUATE COURSE CERTIFICATION FOR TAX EXEMPTION

GW University Affiliates: Please continue using the paper forms available at https://benefits.gwu.edu/tuition-remission. GW Medical Faculty Associates and GW Hospital Employees: Please contact your Human Resources department for instructions and forms.

Questions? Please visit https://benefits.gwu.edu/tuition-remission to review the Graduate Course Certification FAQs or email tuition@gwu.edu.

Click the blue button to apply for the tuition remission benefit OR click the green button to complete a graduate course certification form.
Please enter your Net ID and password to login to the webpage

**IMPORTANT:** Employees working off campus (e.g. telework), must login to VPN prior to proceeding to the next steps.
Complete all required fields with * and attach all required documents. Next, review the agreement language, check the box to agree and initial. Click “Submit.”
If you click submit and receive this message, please review the format of your attached files. Also, you must remove any special characters from the file names before uploading. **Examples - [/*&^%#@!~`|}{\[]**
Thank you for submitting your Graduate Course Certification request.

If you have an additional course(s) that you believe is eligible for tax exemption, please remember that you need to submit a separate request for each course. (Click Here to fill out a new form)

Note: This is not a confirmation of approval for tax exemption. You will receive separate approval. As a reminder, graduate course certification is due as listed below:

GW BENEFITS

FINANCE DIVISION

Summer Semester: April 14 through May 11
Fall Semester: June 18 through August 17

Have questions? Please contact the Tuition Programs Administrator at tuition@gwu.edu or (571) 553-8249

GW BENEFITS

FINANCE DIVISION

If you received this message, your submission was successful and forwarded to the next level reviewer.
Tuition Remission Program - Taxable Obligation

Pay Stub – Example – Tax Deductions

Tuition Benefit Amount received this semester: $8,294.40
IRS Annual (Calendar Year) Graduate Tax-Free Allowance: $5,250.00
Taxable Amount: $3,044.40
*(6) Six Scheduled Deductions

$507.40 taxable amount per check

Pay Record Prior to Taxable Withholdings

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Pay Record with Taxable Amount per Check: $507.40</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Earnings:</td>
<td>$1,315.20</td>
<td>$1,315.20</td>
</tr>
<tr>
<td>FICA Medicare:</td>
<td>$35.00</td>
<td>$52.00</td>
</tr>
<tr>
<td>FICA Old Age:</td>
<td>$60.00</td>
<td>$90.00</td>
</tr>
<tr>
<td>Federal Income Tax:</td>
<td>$150.00</td>
<td>$250.00</td>
</tr>
<tr>
<td>Maryland Income Tax:</td>
<td>$63.00</td>
<td>$93.00</td>
</tr>
<tr>
<td>Benefit Deductions:</td>
<td>$308.00</td>
<td>$485.00</td>
</tr>
<tr>
<td>Net Income:</td>
<td>$1,007.20</td>
<td>$830.20</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

• Check available programs at GW
• Verify your benefits eligibility with the GW Benefits Team
• Once you are accepted at a GW program, you must visit the tuition remission webpage and review:
  • Tuition Remission Policy
  • Important Dates for Eligibility
  • Ineligible Programs and Courses
  • Tutorials
  • FAQs and many more

• Place the important Deadlines in your personal calendar to apply for the benefit and or tax exemption (you must apply for the benefit and tax exemption every semester)

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