Agenda

- Eligibility
- Coverage
- Eligible/Ineligible Programs and Courses
- Deadlines
- Online Application Steps
- Benefit – Taxation
- Online Certification Steps
- Taxable Obligation
- Important Points
## Eligibility

<table>
<thead>
<tr>
<th>Employee Type</th>
<th>Employee Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty</td>
<td>1st semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Executive Management</td>
<td>1st semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Medical Residents</td>
<td>1st semester coinciding or following the appointment date</td>
</tr>
<tr>
<td>Research Personnel</td>
<td>1st 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>

For additional information, please refer to the **Tuition Remission Policy** on the GW Benefits website.
## Coverage

<table>
<thead>
<tr>
<th>Employee Type</th>
<th>Level of Tuition Coverage</th>
</tr>
</thead>
</table>
| **Full-Time** | 90% of 6 credit hours per semester for Masters degrees, Graduate Certificate programs and Non-Degrees  
90% for Doctoral courses, with no semester credit hour caps  
***Certificate programs will receive 100% coverage for 6 credit hours per semester only with Department Head approval*** |
| **Part-Time** | 90% of 3 credit hours per semester on Masters degrees, Graduate Certificate programs, and Non-Degrees  
90% of 1 to 3 credit hours per semester for Doctoral courses (or 45% of 4 or more credit hours per semester)  
***Certificate programs will get 100% coverage for 3 credit hours per semester only with Department Head approval*** |

The tuition remission benefit may only be applied to the cost of tuition; it is not applicable to fees, charges or penalties. The percentage of coverage will not exceed the Columbian College rate. Please visit the Student Accounts Office website and check the current CCAS rates. For additional information, please refer to the Tuition Remission Policy on the GW Benefits website.
### Coverage for Spouses/Domestic Partners and Dependent Children

#### Spouse/Domestic Partner

<table>
<thead>
<tr>
<th>Employee Years of Benefits Eligible Service</th>
<th>Tuition Benefit for Spouse/Domestic Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 5 years</td>
<td>48%</td>
</tr>
<tr>
<td>More than 5 years</td>
<td>71%</td>
</tr>
</tbody>
</table>

#### Part-Time Employees

<table>
<thead>
<tr>
<th>Employee Years of Benefits Eligible Service</th>
<th>Tuition Benefit for Spouse/Domestic Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 5 years</td>
<td>24%</td>
</tr>
<tr>
<td>More than 5 years</td>
<td>35.5%</td>
</tr>
</tbody>
</table>

#### Dependent Children

<table>
<thead>
<tr>
<th>Employee Years of Benefits Eligible Service</th>
<th>Tuition Benefit for Dependents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 1 year</td>
<td>47%</td>
</tr>
<tr>
<td>1 year</td>
<td>57%</td>
</tr>
<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>

**Notes for Dependent Children Coverage:**
- Tuition benefit covers only one undergraduate degree
- Maximum coverage for graduate level is 8 semesters
- Dependents over age 24 must be tax dependents

**Note for Dependent Graduate Benefit:**
You must have been eligible for dependent undergraduate tuition benefits at GW when your dependent child was obtaining an undergraduate degree, and your dependent used less than eight semesters of tuition remission benefits in an undergraduate degree program at GW.
# Program/Course Eligibility

<table>
<thead>
<tr>
<th>Eligible</th>
<th>Ineligible</th>
</tr>
</thead>
<tbody>
<tr>
<td>All regular programs and courses that are offered at GW</td>
<td>• Certain Executive Degrees</td>
</tr>
<tr>
<td></td>
<td>• M.D. Degree within the Medical School</td>
</tr>
<tr>
<td></td>
<td>• Ph.D. in Clinical Psychology degree</td>
</tr>
<tr>
<td></td>
<td>• Online programs and courses offered by a third party at GW (e.g., Trilogy, Cent, Embanet, 2U, Colloquy, etc.)</td>
</tr>
</tbody>
</table>

- **Tuition remission only covers programs and courses offered at GW.**
- Employees who wish to utilize the tuition remission 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 [benefits.gwu.edu/tuition-remission](http://benefits.gwu.edu/tuition-remission).
### Application Deadlines

<table>
<thead>
<tr>
<th>Semester</th>
<th>Application Deadline</th>
</tr>
</thead>
</table>
| Spring   | Application system opens October 3. 
**Application due February 1** of following year. |
| Summer   | Application system opens April 14. 
**Application due June 15**. |
| Fall     | Application system opens June 18. 
**Application due October 1**. |

- Applications must be submitted for each semester in which a student is enrolled in courses. Please note: Students must already be enrolled in classes prior to completing the online tuition remission application.
- Students cannot apply for the benefit prior to the application system opening dates listed above, nor can students submit applications for future semesters.
- For additional information, please refer to [benefits.gwu.edu/tuition-remission](http://benefits.gwu.edu/tuition-remission).
Online Application Steps
Step One

Visit benefits.gwu.edu/tuition-remission, and click on the blue Tuition Remission Application button. Once you click on this button, you will be redirected to GWeb (see next slide).
Step Two

Log into GWeb. Enter your GWID as your User ID.

User Login

Your User ID for this system is your GWid. Your GWid is the Uppercase letter 'G' followed by an 8-digit number. To rel

Please note: Your account will be locked after five (5) consecutive failed login attempts. If this happens, click HELP for i

If you have forgotten your PIN and know your User ID, please enter your User ID, leave the PIN field blank and y

Your PIN must be six characters long and should be a combination of letters and numbers. If you need further i

Information Technology at (202) 994-GWIT.

Security Advisory:
The GWeb application enables access to important information related to your role within the university. It is crucial t

Never respond to e-mails or ads that request your GWid, GW NetID (the portion of your e-mail address before the "@"), an

other confidential information. If you are unsure about the validity of a message you receive or a link you see, please le

Learn more about how you can help keep your information and GW secure at The U in Security – A 2-minute training mo
Step Three

Answer your security question.
Step Four

Click on Employee Information.
Step Five

Click on Tuition Remission Application.
Select **Benefit is for: Self** from the dropdown menu. Upon review of the **Tuition Remission Benefit Policy** and disclaimer, please check the **I accept** box and click **Submit Changes**.
Successful Submission

Thank you for accessing the online tuition remission benefits application. Your application has been approved. The benefit will be applied to your student account. Please allow 48 hours for your records to be updated.

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.

Deadlines for Online Graduate Course Certification Submissions
- Spring Semester - January 5
- Summer Semester - May 11
- Fall Semester - August 17

If you have registered for graduate level courses and believe the course(s) are work-related, please complete the online graduate course certification (one form per course) and submit along with the required supporting documents such as course description (syllabus if available) and job description by the semester deadline indicated above to have the courses reviewed and considered for tax exemption. All online graduate courses certifications submitted subsequent to the semester deadline will not be accepted.

For additional information regarding taxable tuition including taxable tuition for sponsored spouses/domestic partners and children, please visit the Tuition Remission website.

Have questions? Please contact us at tuition@gwu.edu or 202-687-5699.

Thank you.

GW Benefits

RELEASE: 8.6

If you received the message above, your online submission was successful.

If you receive an error message, please contact GW Tuition Benefits at tuition@gwu.edu.
Benefit - Taxation

**Undergraduate Courses:** Generally tax-free

**Graduate/Doctorate Courses:** IRS considers this benefit as compensation; therefore, it is taxable. Coverage for courses exceeding the $5,250 tax-free allowance per calendar year is 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 up for promotion, GW Benefits will apply tax deductions for the given semester and inform employee(s) with details via email.
Graduate Course Certification Deadlines

<table>
<thead>
<tr>
<th>Semester</th>
<th>Online Graduate Course Certification Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spring</td>
<td>Certification system opens October 3. <strong>Application due January 5</strong> of following year.</td>
</tr>
<tr>
<td>Summer</td>
<td>Certification system opens April 14. <strong>Application due May 11</strong>.</td>
</tr>
<tr>
<td>Fall</td>
<td>Certification system opens June 18. <strong>Application due August 17</strong>.</td>
</tr>
</tbody>
</table>

- Employees must consult their supervisors before requesting tax exemption for work-related courses.
- Employees will know prior to the start of a semester if courses are approved as work-related or if they are denied.
- If you miss a deadline, tax deductions will apply to your paycheck(s) for the given semester.
- For additional information, please visit benefits.gwu.edu/tuition-remission.
Online Certification
Steps
Step One

Visit benefits.gwu.edu/tuition-remission, and click on the brown Graduate Course Certification button.
Step Two

Click on the green button to complete the graduate course certification form.

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.
Step Three

Enter your NetID and password to log in.

**Important:** Employees working off campus must log into VPN to access the webpage.
Step Four

Complete all required fields (marked *) and attach all required documents. Once you’ve reviewed the agreement language and checked the box to agree, initial and click Submit.
Note:

If you receive this message after clicking “Submit,” please review the format of your attached files. You must also remove any special characters from the file names before uploading. Examples: [()*&^%$#@!~{|}[]]
Successful Submission

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 your graduate course certification request being approved for tax exemption. You will receive separate email notifications as your request goes through the approval process.

As a reminder, graduate course certifications must be submitted by the following semester due dates for tax exemption consideration.

*Spring Semester: October 3 through January 5
*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

If you received the message above, your online submission was successful, and will be forwarded to the next level reviewer.

If you receive an error message, please contact GW Tuition Benefits at tuition@gwu.edu,
## 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>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>
<tr>
<td>Benefit Deductions:</td>
<td>$308.00</td>
</tr>
</tbody>
</table>

Net Income:  
$1,007.20

**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>$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>
<tr>
<td>Benefit Deductions:</td>
<td>$485.00</td>
</tr>
</tbody>
</table>

Net Income:  
$830.20

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 that 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 to a GW program, visit the tuition remission webpage at benefits.gwu.edu/tuition-remission and review:
  - Tuition Remission Policy
  - Important Dates for Eligibility
  - Ineligible Programs and Courses
  - Tutorials
  - FAQs

- Note important application/certification deadlines in your personal calendar (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 phone at 571-553-8249.
QUESTIONS ???