TUITION REMISSION PROGRAM
WEBEX INFORMATION SESSION
December 4, 2019
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>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>1st Semester following 180 days of employment</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Employee Type</th>
<th>Level of Tuition Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Full-Time</strong></td>
<td>90% of 6 credit hours per semester for Undergraduate, Graduate degrees, Certificate programs and Non-Degrees</td>
</tr>
<tr>
<td></td>
<td>90% for Doctoral courses, with no semester credit hour caps</td>
</tr>
<tr>
<td></td>
<td><em><strong>The benefit for undergraduate degrees will be awarded at 100% increase if the employees pursuing their first undergraduate degree.</strong></em></td>
</tr>
<tr>
<td><strong>Part-Time</strong></td>
<td>90% of 3 credit hours per semester on Undergraduate, Graduate degrees, Certificate programs and Non-Degrees</td>
</tr>
<tr>
<td></td>
<td>90% of 1 to 3 credit hours per semester for Doctoral courses (or 45% of 4 or more credit hours per semester)</td>
</tr>
<tr>
<td></td>
<td><em><strong>The benefit undergraduate degrees will be awarded at 100% increase if the employees pursuing their first undergraduate degree.</strong></em></td>
</tr>
</tbody>
</table>

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 Benefit Policy on the 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, Cvent, 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.
## Application Deadlines

<table>
<thead>
<tr>
<th>Semester</th>
<th>Application Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall</td>
<td>Application system opens July 6. <strong>Application due October 1</strong> of following year.</td>
</tr>
<tr>
<td>Spring</td>
<td>Application system opens November 15. <strong>Application due February 1</strong>.</td>
</tr>
<tr>
<td>Summer</td>
<td>Application system opens April 14. <strong>Application due June 15</strong>.</td>
</tr>
</tbody>
</table>

- 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

Sign in using the appropriate button below.

**NOTE:** if after signing on you receive a “No Assertions Found” message, closing all browser sessions and opening a brand new session will resolve the issue. To prevent this issue from occurring click Exit to logout of GWeb.

**Access with GW Email**

- Students
- Faculty & Staff

**Access with GWID & PIN**

- Students & Applicants
- Former Faculty & Staff

Click on Faculty & Staff to log in by entering your email and your password.
Step Three

Please enter your Email and Password to login to the online form.
Step Four

Click on **Employee Information**.
Step Five

Click on Tuition Remission Application.
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."
Successful Submission

If you received the message above, your online submission was successful. If you receive an error message, please contact us 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, 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>Fall</td>
<td>Certification system opens June 18. Application due August 17 of following year.</td>
</tr>
<tr>
<td>Spring</td>
<td>Certification system opens October 3. Application due January 5.</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](http://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.
Step Four

Complete all required fields (marked *) and attach all required documents. Add your supervisor and/or second reviewer if needed. 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 tax exemption 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.

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

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

GW Benefits
Human Resource Management and Development

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 us at tuition@gwu.edu.
## Taxable Obligation

### Pay Stub – Example – Tax Deductions

<table>
<thead>
<tr>
<th>Gross Earnings:</th>
<th>$2,500.00</th>
<th>Gross Earnings:</th>
<th>$2,500.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA Medicare:</td>
<td>$36.25</td>
<td>FICA Medicare:</td>
<td>$50.97</td>
</tr>
<tr>
<td>FICA Old Age:</td>
<td>$155.00</td>
<td>FICA Old Age:</td>
<td>$217.93</td>
</tr>
<tr>
<td>Federal Income Tax:</td>
<td>$225.00</td>
<td>Federal Income Tax:</td>
<td>$316.35</td>
</tr>
<tr>
<td>Maryland Income Tax:</td>
<td>$150.00</td>
<td>Maryland Income Tax:</td>
<td>$210.90</td>
</tr>
<tr>
<td>Benefit Deductions:</td>
<td>$566.25</td>
<td>Benefit Deductions:</td>
<td>$796.15</td>
</tr>
</tbody>
</table>

| Net Income:            | $1,933.75 | Net Income:            | $1,703.85 |

Variance $566.25 - $796.15 = $229.90 - *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 Benefit 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 ?