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 Policy** on the GW 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 Policy on the GW Benefits website.
# Coverage for Spouses/Domestic Partners and Dependent Children

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

<table>
<thead>
<tr>
<th>Dependent Children</th>
<th>Full-Time Employees</th>
<th>Part-Time Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Years of Benefits Eligible Service</td>
<td>Tuition Benefit for Dependents</td>
<td>Employee Years of Benefits Eligible Service</td>
</tr>
<tr>
<td>Less than 1 year</td>
<td>47%</td>
<td>Less than 1 year</td>
</tr>
<tr>
<td>1 year</td>
<td>57%</td>
<td>1 year</td>
</tr>
<tr>
<td>2 years</td>
<td>67%</td>
<td>2 years</td>
</tr>
<tr>
<td>3 years</td>
<td>77%</td>
<td>3 years</td>
</tr>
<tr>
<td>4 or more years</td>
<td>87%</td>
<td>4 or more years</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](http://benefits.gwu.edu/tuition-remission).
### Application Deadlines

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

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 enter your PIN. Your PIN must be six characters long and should be a combination of letters and numbers. If you need further information, please contact 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 to n
Never respond to e-mails or ads that request your GWID, GW NetID (the portion of your e-mail address before the "@"),
any other confidential information. If you are unsure about the validity of a message you receive or a link you see, pleas Learn more about how you can help keep your information and GW secure at The U in Security – A 2-minute training mo

User ID:

PIN:

Login Forgot PIN?
Step Three

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: [Input]
Question: Pet's name?
Answer: [Input]

Submit Answer  Reset

RELEASE: 8.10.1

Answer your security question.
Step Four

Click on **Employee Information**.
Step Five

Click on Tuition Remission Application.
Step Six

Tuition Remission Application

Your GWID: 
Benefit is for: 
Student’s GWID: 
Enter your GWID

Term Applicable: Spring, 2014

Before submitting your application, please read the Tuition Remission Benefit Policy as well as the related frequently asked questions: http://benefits.gwu.edu/tuition-remission

Certification: I hereby certify that I read the Tuition Remission Policy and agree to abide by the terms and exclusions as stated. I also certify that I am responsible for any tax implications, when applicable, as outlined in the policy.

I further certify that if this benefit is used for spouse and/or unmarried dependent that the above named student receiving the benefit is my legal spouse or domestic partner for whom an affidavit has been filed, or my natural or adopted child, or that I am appointed legal guardian and the child is legally dependent upon me as defined by the Internal Revenue Service Code, and that the student (spouse or child) is not a regular employee of the university and meets all the requirements for eligibility.

I understand that any misrepresentation in the above statements will be subject to discipline up to and including termination.

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

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)555-8249.

Thank you.

GW Benefits - Tuition Programs

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](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.
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.
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>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>
<tr>
<td>Net Income:</td>
<td>$1,007.20</td>
</tr>
</tbody>
</table>

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>
<tr>
<td>Net Income:</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 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 ?