


WGU Employee Tuition Discount Program – IRS Taxability Chart

	University Employees	Affiliate Employees
	Colleges, Enrollment, Marking, Financial Aid, Financial Services, Student Success	Support Services, WGU Academy, WGU Labs, Site Support, EdTech
Employee (Self) **		
Undergraduate	Non-Taxable	Non-Taxable up to \$5,250 (Annual)
Graduate	Non-Taxable up to \$5,250 (Annual)	Non-Taxable up to \$5,250 (Annual)
Certificate Programs & Course Offerings	Non-Taxable up to \$5,250 (Annual)	Non-Taxable up to \$5,250 (Annual)
Spouse (Legally Married)		
Undergraduate	Non-Taxable	Taxable
Graduate	Taxable	Taxable
Certificate Programs & Course Offerings	Taxable	Taxable
Domestic Partner		
Undergraduate	Taxable	Taxable
Graduate	Taxable	Taxable
Certificate Programs & Course Offerings	Taxable	Taxable
Dependent Children		
Undergraduate	Non-Taxable	Taxable
Graduate	Taxable	Taxable
Certificate Programs & Course Offerings	Taxable	Taxable
All Remaining, Eligible Family Members		
Undergraduate	Taxable	Taxable
Graduate	Taxable	Taxable
Certificate Programs & Course Offerings	Taxable	Taxable
<p>** The discounted cost for a WGU educational program or offering may also be tax-exempt if the program or offering 1) is related to an employee's current job, and 2) maintains or enhances skills required for an employee's current job or is required for an employee's current job.</p>		

Please Note: This chart is for illustrative purposes only. Complete tax information is available at www.irs.gov. WGU does not provide tax, legal, or accounting advice to individual employees and/or their family members.

For clarification regarding how the tuition discount will affect an employee's paycheck and general inquiries, employees may submit their questions through the WGU People Center. For specific guidance about taxability, please consult a licensed tax, legal, or accounting professional.