Job-Related Graduate Education Certification Form – Degree Program

(D) Graduate-Level Degree Program or Post-Baccalaureate Certificate Program

Columbia provides employees using Tuition Exemption benefits for their own graduate-level education at the University, the opportunity to certify that their education is job-related per IRS tax regulation. That regulation allows the value of job-related graduate courses to be eligible for federal tax exemption.

For employees enrolled in a graduate-level degree program or post-baccalaureate certificate program.

School Year: ______ Term: ☐ Fall ☐ Spring ☐ Summer

Employment Information:

Last Name: ___________________________________________ First Name: ________________________________________ UNI: ____________________

Hire Date: __ / __ / ___ Position: __________________________ Office Phone: ______ - ______ - ______

Department ____________________________ Mail Code: __________________________

Supervisor Name: __________________________ Supervisor UNI: ______ Email Address: ____________________________ @columbia.edu

IRS TAX REGULATION: JOB-RELATED GRADUATE EDUCATION

In general, the IRS considers the value of graduate-level Tuition Exemption benefits exceeding $5,250 in a calendar year to be imputed income and taxable. However, per IRS Department of Treasury Regulation Section 1.162.5., graduate-level education which meets the following IRS criteria can be certified as job-related, and thus be exempt from Federal taxes.

(a) The education maintains or improves skills required in your current job.

OR

(b) The education is required by your employer or the law to keep your present salary, status, or job. The required education must serve a bona fide business purpose of your employer.

(c) The coursework is not needed to meet the minimum educational requirements of your current job;

AND

(d) The coursework is not part of a program or study that will qualify you for a new trade or business, nor is it a Ph.D. or other doctoral program.

Note: As long as the job-related course or program “improves skills needed for the current job based on the skills identified in the job description,” it does not qualify you for a new trade or business.

To comply with the IRS job-related criteria, either (a) or (b) must be true, and both (c) and (d) must be true. If your graduate-level education is certified as job-related, Columbia University will not withhold taxes on the Tuition Exemption for your graduate education.

Important:

○ Graduate-level courses taken as part of a non-degree graduate program are evaluated as individual courses.

○ A Graduate-level Degree Program or Post-Baccalaureate Certificate Program will be evaluated as an entire program of study.
Instructions:

1. Attach a copy of your current job description. To secure a copy of your job description, consult with your Human Resource Manager or Academic/Departmental Administrator.

2. Attach a copy of the degree program/certificate syllabus from your Columbia School’s Bulletin or Website.

Graduate Level Degree Program or Post Baccalaureate Certificate Program Information

Degree Program Name: ____________________________________________

School: _________________________________________________________

Start Date (mm/dd/yyyy): __________/____________/__________ Completion Date (mm/dd/yyyy): __________/____________/__________

*Please provide a description of how this program “improves skills needed for my current job based on the skills identified in my current job description”*

Once a graduate-level degree program or post-baccalaureate certificate program is certified as job-related by your supervisor, you do not need to re-certify again. You are required to retain the original signed and dated form for your records. If you change jobs and/or your degree program for any reason, you must re-certify with a new copy of the Job-Related Graduate Education Certification form. There are no exceptions to this rule. Your supervisor will need a copy to file with Human Resources, and you will need to submit a third copy to the billing office of your school.

*Note: You must re-submit a copy of this Job-Related Graduate Education Certification Form and your Tuition Benefit Eligibility Form to Student Service Center (Morningside Campus) or Registration & Financial Services (CUMC) before the last day of the Change of Program Period each term. If you turn in the Job-Related Graduate Education Certification Form after the Change of Program Period, you may be subject to taxation of your Tuition Exemption benefits.*

Employee and Supervisor Certification

Employee Certification

• I hereby certify that all the information on this form is true and accurate to the best of my knowledge.
• I also certify that the degree or certificate program I am taking this term meet the IRS definition of job related as defined in Treasury Regulation Section 1.162.5, as described in the Job-Related Graduate Education Certification Policy.
• I understand that in the event I change jobs for any reason, I will have to re-certify the approved degree program or post-baccalaureate certificate program. I understand there is no exception to this rule.
• I further understand that if I change jobs and do not recertify, I may be penalized, which may include disciplinary action.
• I understand that in the event I change my degree program or post-baccalaureate certificate program for any reason, I will have to recertify. I understand there is no exception to this rule.
• I understand I must submit this form before the last day of the Change of Program Period. I understand that if I turn the form in after the Change of Program Period, the University may treat the Tuition Exemption Benefit I use in excess of $5,250 in a calendar year as taxable income. I understand there are no exceptions to this rule.
• I understand that Tuition Exemption Benefits I use for any degree program that are not job-related are considered taxable income. I am responsible for any assessed taxed and penalties.

Employee’s Signature: ________________________________ Date (mm/dd/yyyy): __ / __ /

Once approved by your supervisor, keep the original for your records and submit a copy of the certified Job-Related Graduate Education Certification Form & Tuition Benefit Eligibility form to:

Columbia Student Financial Services
Scan forms for email submission: tuitionexemption-students@columbia.edu or in person at:
• Morningside Campus: 205 Kent Hall
• Medical Center Campus (CUMC): 1-141 Black Building

Supervisor Approves and Certifies

I certify that I am this employee’s supervisor or department head, that this form is accurately completed, that I have examined the required documentation and that the degree or certificate program is job related as defined by the IRS, to the best of my knowledge. The employee may submit a copy of this form to his or her Columbia school’s billing department.

I understand my responsibility to return the original copy, signed & approved Job-Related Graduate Education Form to the employee.

I also understand my responsibility to send a copy of the signed & approved, Job-Related Graduate Education Form to the Columbia Benefits Service Center at hrbenefits@columbia.edu (Subject: JRGEF - Approval, Students Name) for record keeping purposes.

Supervisor’s Signature: ________________________________ Date (mm/dd/yyyy): __ / __ /

Supervisor Does Not Approve and Declines to Certify

• For the following reason(s), I decline to approve this application to waive taxation.

• I understand my responsibility to send a copy of the signed & denied, Job-Related Graduate Education Form to the Columbia Benefits Service Center at hrbenefits@columbia.edu (Subject: JRGEF - Denial, Students Name) for record keeping purposes.

Reason(s) for Declining to Certify:

__________________________________________________________

Supervisor’s Signature: ________________________________ Date (mm/dd/yyyy): __ / __ /

Human Resource Manager or Academic/Departmental Administrator:

In cases where Human Resources input is needed to determine whether graduate education is job-related, the Human Resources Manager or Academic/Departmental Administrator must certify below.

I assisted the above named supervisor in determining “job-relatedness” of the employee’s coursework to the job skills identified in the current job description.

Human Resource Manager or A/DA: ___________________________ UNI ____________ Date (mm/dd/yyyy): __ / __ /

□ Student Financial Services, Date (mm/dd/yyyy) __ / __ /

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