

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.

<p>(a) The education maintains or improves skills required in your current job.</p> <p style="text-align: center;">OR</p> <p>(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.</p>	AND	<p>(c) The coursework is not needed to meet the minimum educational requirements of your current job;</p> <p style="text-align: center;">AND</p> <p>(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.</p> <p><i>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.</i></p>
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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 taxes 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) ____ / ____ / ____