

Job-Related Graduate Education Certification Form – Non-Degree

(ND) Graduate-Level Courses in a Non-Degree 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 graduate-level courses in a non-degree 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 graduate-level course(s) description from your Columbia School's Bulletin or Website.

Graduate-Level Course(s) Information

Course Name: _____ Course Number: _____

Please provide a description of how this course "improves skills needed for my current job based on the skills identified in my current job description."

Course Name: _____ Course Number: _____

Please provide a description of how this course "improves skills needed for my current job based on the skills identified in my current job description."

- Graduate-level course(s) taken as part of a non-degree program must be re-certified each term to receive tax exemption. **There is no exception to this rule.**
- For Graduate-level course(s) taken as part of a non-degree program, **each term** you must submit a copy of your approved *Job-Related Graduate Education Form* and your *Tuition Benefit Eligibility Form* to the Student Service Center (Morningside) or Registration & Financial Services (CUMC) before the last day of the Change of Program Period. If you turn in the *Job-Related Graduate Education 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 graduate-level course(s) 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 I will have to re-certify graduate-level course(s) in a non-degree program each term. 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 graduate-level courses in a non-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 graduate-level course(s) 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 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, Student's 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) ____ / ____ / ____