

Job-Related Graduate Education Certification (JRGECE): Employee Instructions

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

Job-Related Graduate Education Certification (JRGECE) forms must be submitted by your supervisor each term via email to CU Student Financial Services at tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related per IRS criteria reflected in the policy. Please note that both the Supervisor and Employee must sign the JRGECE form. Forms with blank signature lines cannot be processed.

Please follow these steps to apply for the tax exemption:

1. Ensure you have been accepted and are registered for the term in which you intend to use the Tuition Exemption Benefit.
2. Ensure you are eligible to receive the Tuition Exemption Benefit. Go to <https://humanresources.columbia.edu/> and click on the CUBES logo. You will be asked to enter your UNI and password and confirm your access using multifactor authentication (DUO). Once logged in, select "Tuition." On the Tuition Programs page, under Within Columbia University, select either the "Job-Related Graduate Education Certification form for Degree or Non-Degree."
3. Compare your graduate-level coursework documentation to the stated job duties and skills in your current job description, using the following statements as guidance to evaluate if it complies with the IRS job-related criteria. The following statements are either true or false:
 - A. My education will help me maintain and improve knowledge and skills and is closely related to my current position. True False
 - B. My education is required by Columbia University or the law for me to keep my current position/status. True False
 - C. My education is **not** necessary for me to meet the minimum education requirements for my current position. True False
 - D. My education does **not** qualify me for a transfer or promotion. True False
4. If either statement A **or** B is "True" and statements C **and** D are "True," your graduate-level education meets the IRS definition of "job-related". To certify, take the following steps:
 - i. Complete the Employee Information section of the *Job-Related Graduate Education Certification Form - Degree Program or Non-Degree Program*;
 - ii. Provide your supervisor with a current copy of your job description.
 - iii. Provide your supervisor with copies of the official course descriptions, degree description, or certificate program course summaries.
 - iv. Ensure you have completed the section of the Form that asks "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"
 - v. Complete, sign and date the Employee Certification, which confirms you understand your responsibilities in receipt of this tax exemption. Retain a scanned (to PDF) copy for your records. Submit all documents, by email, to your supervisor. Your supervisor must review your submission for job-related certification. Please use the email subject: JRGECE, Employee Name and UNI.

Each semester, your *Job-Related* form must be submitted by your supervisor to CU Student Financial Services by email (Subject: JRGECE, Employee Name and UNI) to tuitionexemption-students@columbia.edu before the last day of the Change of Program period.

See Academic Calendar: <https://www.registrar.columbia.edu/event/academic-calendar>

Important Notes:

- If your *Job-Related Graduate Education Certification Form* is submitted after the Change of Program Period, you may be subject to taxation of your Tuition Exemption benefits.
- If you are enrolled in a graduate degree program or post-baccalaureate certificate program (registered with the NYSED), and it is certified as job-related by your supervisor, you do not have to re-certify each term. **Your supervisor must submit a copy of your *certified Job-Related Graduate Education Certification Form* each term to Student Financial Services tuitionexemption-students@columbia.edu.**
- 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.
- If you are enrolled in graduate-level courses taken as part of a non-degree program, you must re-certify each term to be considered for the tax exemption. There are no exceptions to this rule.
- If you have not signed your *Job-Related Graduate Education Certification* form, it will not be processed, and you may be subject to taxation.