

Job-Related Graduate Education Certification (JRGECE): Supervisor 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 the employee's 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.

Supervisors should follow the steps below to determine whether an Officer or Support Staff member is eligible for the tax exemption:

1. Compare the Officer's or Support Staff member's graduate-level coursework documentation to the job duties and skills in their 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. This education will help the employee maintain and improve knowledge and skills, and is closely related to their current position. True False
 - B. This education is required by Columbia University or the law for the employee to keep their current position/status. True False
 - C. This education is **not** necessary for the employee to meet the minimum education requirements for their current position. True False
 - D. This education does **not** qualify the employee for a transfer or promotion. True False
2. If either statement A **or** B is "True," and statements C **and** D are "True," sign and date the Certification form. Please note that the JRGECE form cannot be processed unless signed by both the supervisor and the employee.
3. Save (to PDF) a copy of the *Job-Related* form and email it to CU Student Financial Services, tuitionexemption-students@columbia.edu, Subject: JRGECE, Employee Name and UNI.
4. Return a copy of the certified *JRGECE form* to the employee. If denied, provide a reason for denial, return the form to the employee and send a copy to the Columbia Benefits Service Center at hrbenefits@columbia.edu (Subject: JRGECE Denial – Employee Name).
5. In the event you need help in determining job-relatedness, please contact the HR Business Partner for your school or department.

For information on the **Job-Related Graduate Education Certification Policy**, go to humanresources.columbia.edu/content/job-related-graduate-education-

Important Notes:

- Supervisors can either certify or decline that the courses or program are job-related. **Therefore, please do not sign and date both the "Supervisor Approves and Certifies" and the "Supervisor Does Not Approve and Declines to Certify" sections.** Doing so will delay the processing of the Job-Related form and the supervisor will be asked to resubmit a new form with the correct signature. A delay in form processing may result in employee taxation.