

Tuition Programs
Lunch & Learn Webinar Series

Job-Related Graduate Education Certification Policy

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Presenter

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CUHR - Tuition Programs

Job-Related Graduate Education Certificate (JRGE) Form

If you are using Tuition Exemption for graduate-level degree programs or courses, you may be eligible for a tax exemption on the value of your tuition benefit.

- The Tuition Exemption benefit provided by the University **for undergraduate course(s) is not taxable.**
- Any tuition benefits, including Tuition Exemption and the Reduced Employee Rate (for Officers only) applied to graduate level courses and degree programs are subject to taxation, per the IRS regulations.
- The Tuition Exemption benefit provided for graduate-level courses (4000 and above), is tax-exempt up to \$5,250 in a calendar year (January - December), per the IRS. As such, any graduate-level education benefit provided to you above \$5,250 is considered taxable income, and subject to payroll tax withholding.

Job-Related Graduate Education Certification Policy

- If your graduate-level degree program or non-degree course(s) meet the job-related criteria established by the IRS (Internal Revenue Code, section 127, Educational Assistance Programs*) you may be eligible for an exemption from those taxes.
- The University provides employees the opportunity to certify their graduate-level education tuition benefit above \$5,250 as job-related and, therefore, non-taxable (IRS Regulation Section 1.162.5*).

**Links to the related IRS policy will be provided in the resources section of this presentation.*

Job-Related Graduate Education Certification Policy

This Policy Does Not Address:

- Undergraduate degrees (because the value of Tuition Exemption for employees' undergraduate degrees is not taxable)
- And doctoral programs (per IRS regulations, the value of employer-paid doctoral programs is never exempt from taxation). This policy also does not address courses taken outside Columbia University since these are not covered by Tuition Exemption, nor does it address courses taken by your eligible family members.

Who is Eligible?

To be eligible to apply for tax exemption for the graduate-level education benefit above \$5,250, you must be:

- Enrolled in a graduate-level degree program, post-baccalaureate/graduate certificate program, or non-degree course(s), and
- Able to certify that your graduate-level education is job-related.

What Qualifies as Job-Related?

- The IRS considers the following criteria when determining job-relatedness, and thus 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. AND
 - 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.
- 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 costs toward your Tuition Exemption Benefits.

What Qualifies as Job-Related?

Continued

It is important to note the following -

- Graduate-level courses taken as part of a non-degree graduate program are evaluated per individual course. Additionally, non-degree courses must be certified each term to determine job-relatedness. *Details to follow in future slides.*
- A graduate-level degree program or post-baccalaureate certificate program is evaluated as an entire program of study.

How to complete the JRGEC form - Employees

After you have been officially accepted and enrolled into a graduate-level degree program, post-baccalaureate/graduate certificate program, or course(s) follow these steps -

1. Log in to CUBES, with your UNI and password, and select 'Tuition'
2. Under Tuition Exemption Benefits - For Yourself, select either the Job-Related Graduate Education Certification - Degree Program or Job-Related Graduate Education Certification – Non-Degree form (for individual course(s)).
3. You are responsible for completing the JRGEC form, including the required documentation, and submitting it to your supervisor for certification of job-relatedness. The form cannot be processed without all of the following required documentation:
 - List of core courses for this degree program or non-degree course(s). For each course, you must provide a brief statement as to how the course will improve the skills needed for your current job. (See sample Statement of Job-Relatedness below.)
 - Copy of your current job description. If you do not have a copy, ask your Human Resources Manager or Academic/Departmental Administrator.
 - A copy of the description(s) for the degree program, post-bac certificate/graduate program, or non-degree course(s) from the school's website.

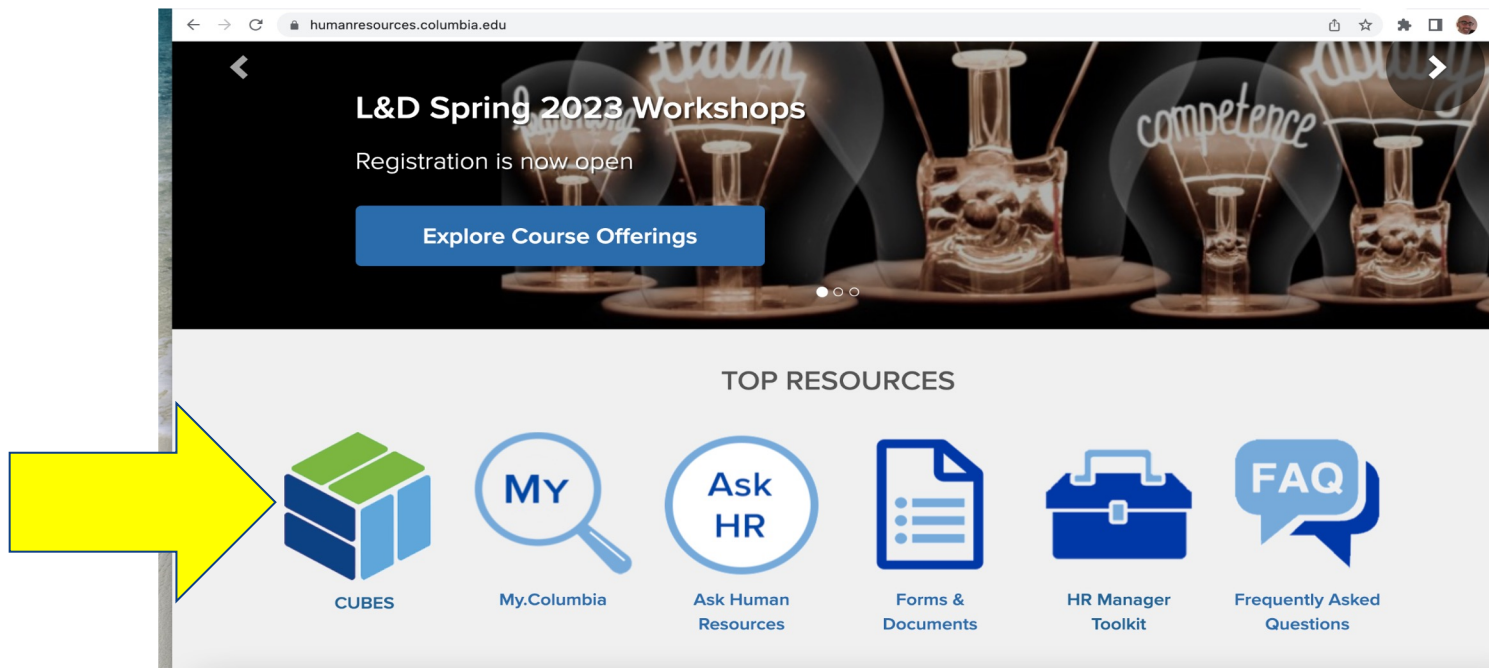
How to complete the JRGEC form - Employees

4. Send a copy of your completed JRGEC form, and all required documentation to your Supervisor. It is the responsibility of the employee's supervisor to review and certify whether or not an employee's graduate-level education is job-related.
5. All JRGEC forms must be submitted via email by your supervisor each term to Student Financial Services at tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related.
6. Each term, your Job-Related forms must be submitted by your supervisor before the last day of the Change of Program Period. Incomplete forms will be returned and not processed.

How to Access the JRGEC Form

Where do I find the JRGEC form?

- <https://humanresources.columbia.edu> > CUBES



How to Access the JRGECE Form

Please login into the HR CUBES site with your CU credentials

[Admissions](#) [Academics](#) [Libraries](#) [Email & Computing](#) [Students](#) [Alumni](#) [Faculty & Staff](#)

 COLUMBIA UNIVERSITY
IN THE CITY OF NEW YORK

Alert: Hackers want your passcodes!
If you use Duo passcodes, always make sure the browser address bar on the Duo view has the lock symbol and starts with cas.columbia.edu or <https://cas.columbia.edu>.

UNI

PASSWORD

UNI Help clear

By using these resources, you agree to abide by Columbia University's [Acceptable Usage of Information Resources Policy](#).

CUBES Landing Page



Home

My Benefits Summary

Tuition

Retirement

My Eligible Benefits

Tools & Resources



Welcome to CUBES!



Change in Family Status?

If you have a Qualified Life Status Change you must update your benefits within 31 days of the event.

Get Started



Your Retirement Elections

Enroll in, review and/or update your Voluntary Retirement Savings Plan or Columbia University Retirement Plan elections.

Retirement Program Options



Tuition Programs

Print your eligibility forms for the Tuition program.



Tuition Eligibility Forms



Update your Beneficiaries

Add, review and/or update your Life Insurance and Accidental Death & Dismemberment insurance beneficiaries

Check It Out



Voluntary E

Eligible empl
Auto, Home a
change at an

Tuition Landing Page - CUBES

Tuition Programs

Within Columbia University

- Tuition Exemption – For Yourself

- [Job-Related Graduate Education Certification Form – Degree Program](#)



- [Job-Related Graduate Education Certification Form – Non Degree Program](#)



- **Tuition Exemption Benefits for Dependents:** If you have met the required waiting period, your dependent child(ren), if any, may be eligible for dependent tuition benefits. Currently, our records indicate that you have no dependent child (or dependent child for whom you have completed verification of relationship) on file on the CU Benefits Enrollment System. If you would like to apply for tuition benefits for a dependent child that is not listed, you need to add the dependent by using the link "Add Dependent" on the My Dependents screen. You should be prepared to scan and upload proof of relationship (birth certificate or adoption certificate/court records) using the "Upload Documentation" link on the My Dependents screen. If you are unable to upload documentation, you may fax your documentation to 844-301-7225. For information on Tuition Benefit policies, see <https://humanresources.columbia.edu/tuition>. If you have any questions, please contact the Columbia Benefits Service Center at 212-851-7000.

Job-Related Graduate Education Certification Form: Degree

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Job-Related Graduate Education Certification Form – Degree



Job-Related Graduate Education Certification Form – Degree

Name: _____ **Date:** 8/29/2023*

Officer Group: _____ * This form is valid for 30 days from the print date. You must submit this form before the end of the Change of Program Period each term.

Department: _____

Office Phone Number: _____

Residence Zip Code: _____

Employee ID (EmpID): _____

Employee UNI: _____

Most Recent Hire Date: _____

Continuous Full Time Service Since: _____ **Met 2 years Wait Period for Self Benefit:** Yr: _____ Mo: _____

JRGE forms must be submitted by your supervisor each term to this email: tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related. Subject: JRGE Employee Name & UNI#

Columbia provides employees using Tuition Exemption benefits for their own graduate-level education at the University the opportunity to certify their education is job-related per IRS tax regulation, as reflected in the University's Job-Related Graduate Education Certification Policy. That regulation allows the value of job-related graduate courses to be eligible for federal tax exemption.

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

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

Position: _____ Office Phone: _____

Department: _____ Mail Code: _____

Supervisor Name: _____ Supervisor UNI: _____

Supervisor Email Address: _____@columbia.edu

☐ I certify that I have reviewed the Job-Related Graduate Education Certification Policy form in determining my responses to the following questions:

- A. The education will help me maintain and improve knowledge and skills required in my current position.
Yes _____ No _____
- B. The education is required by Columbia University or the law for me to keep my current position/status.
Yes _____ No _____
- C. The education is **not** necessary for me to meet the minimum education requirements for my current position.
Yes _____ No _____
- D. The education does **not** qualify me for a new trade or business.
Yes _____ No _____

<https://cubenefitsenrollment.ehr.com/Enroll/TuitionDegreeForm>

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8/29/23, 1:29 PM

Job-Related Graduate Education Certification Form – Degree

(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.	AND	(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. <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>
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To comply with the IRS job-related criteria for this graduate-level education to be certified as job-related, responses to either (a) or (b) must be Yes, and both (c) and (d) must be Yes. If you do not meet the job-related criteria, you are not eligible for this benefit. Do not complete this form.

If you meet the job-related criteria, have been accepted and are registered in a graduate-level degree program or post-baccalaureate certificate program, complete the following, then submit to your Department Supervisor.

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:

- 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.
- 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. However, you need to submit a copy of the JRGE form each term you are enrolled in graduate level courses. 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.

<https://cubenefitsenrollment.ehr.com/Enroll/TuitionDegreeForm>

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Job-Related Graduate Education Certification Form: Degree

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Job-Related Graduate Education Certification Form – Degree

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 this form must be submitted before the last day of the Change of Program Period. I understand that if the form is submitted 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 Required: _____ **Date (mm/dd/yyyy):** ____/____/____

- Retain a copy of the Job-Related Graduate Education Certification form original for your records and submit a copy of the *Job-Related Graduate Education Certification Form* to your Supervisor for job-related certification. Subject: JRGECE, NAME & UNI#

JRGECE forms must be submitted by your supervisor each term to this email: tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related. Subject: JRGECE Employee Name & UNI#

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, as reflected in the Job-Related Graduate Education Certification Policy, 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 send via email a copy (saved as pdf), signed & certified Job-Related Graduate Education Form to the employee.

JRGECE forms must be submitted by your supervisor each term to this email: tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related. Subject: JRGECE Employee Name & UNI#

Supervisor's Signature Required: _____ **Date (mm/dd/yyyy):** ____/____/____

- Columbia University Student Financial Services Scan forms for email submission: tuitionexemption-students@columbia.edu

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 Required: _____ **Date (mm/dd/yyyy):** ____/____/____

Department Head of HR:

I have reviewed and approved the above-named Department Supervisor certification of job-relatedness of the employee's entire program of study to the job knowledge and skills identified in the current job description.

HR Signature: _____ **Date (mm/dd/yyyy):** ____/____/____

Printed Name: _____ **UNI#** _____ **Title** _____

Close

<https://cubenefitsenrollment.ehr.com/Enroll/TuitionDegreeForm>

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Job-Related Graduate Education Certification Form: Non - Degree

Job-Related Graduate Education Certification Form – Non-Degree

<https://cubenefitsenrollment.ehr.com/Enroll/TuitionNonDegreeForm>

Job-Related Graduate Education Certification Form – Non-Degree

<https://cubenefitsenrollment.ehr.com/Enroll/TuitionNonDegreeForm>



Job-Related Graduate Education Certification Form – Non-Degree

Name: _____ Date: 9/1/2023*

Officer Group: _____ * This form is valid for 30 days from the print date. You must submit this form before the end of the Change of Program Period each term.

Department: _____

Office Phone Number: _____

Residence Zip Code: _____

Employee ID (EmpId): _____

Employee UNI: _____

Most Recent Hire Date: _____

Continuous Full Time Service Since: Met 2 years Wait Period for Self Benefits: Yes _____ No _____

IRGEC forms must be submitted by your supervisor each term to this email: tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related. Subject: IRGEC Employee Name & UNI

Columbia provides employees using Tuition Exemption benefits for their own graduate-level education at the University the opportunity to certify their education is job-related per IRS tax regulation and is reflected in the University's Job-Related Graduate Education Certification Policy. 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

Position: _____ Office Phone: _____

Department: _____ Mail Code: _____

Supervisor Name: _____ Supervisor UNI: _____

Supervisor Email Address: _____@columbia.edu

☐ I certify that I have reviewed the Job-Related Graduate Education Certification Policy form in determining my responses to the following questions:

- A. The education will help me maintain and improve knowledge and skills required in my current position.
Yes _____ No _____
- B. The education is required by Columbia University or the law for me to keep my current position/status.
Yes _____ No _____
- C. The education is not necessary for me to meet the minimum education requirements for my current position.
Yes _____ No _____
- D. The education does not qualify me for a new trade or business.
Yes _____ No _____

(a) The education maintains or improves skills required in your current job.	OR	(c) The coursework is not needed to meet the minimum educational requirements of your current job.
	AND	

(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.

(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 for this graduate-level education to be certified as job-related, responses to either (a) or (b) must be Yes, and both (c) and (d) must be Yes. If you do not meet the job-related criteria, you are not eligible for this benefit. Do not complete this form.

If you meet the job-related criteria, have been accepted and are registered in a graduate-level non-degree course(s) or Certification of Professional Achievement (CPA), complete the following, then submit to your Department Supervisor.

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:

- 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.
- 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 program "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 program "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 reflected 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.

Job-Related Graduate Education Certification Form: Non - Degree

Job-Related Graduate Education Certification Form – Non-Degree

<https://cubenefitsenrollment.ehr.com/Enroll/TuitionNonDegreeForm>

- I understand this form must be submitted before the last day of the Change of Program Period. I understand that if the form is submitted 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 taxes and penalties.

Employee's Signature Required: _____ Date (mm/dd/yyyy): ____/____/____

- Retain the original for your records and submit a scanned (pdf copy) of the Job-Related Graduate Education Certification Form to your Supervisor for job-related certification. Subject: JRGECE- Employee Name & UNI#
- JRGECE forms must be submitted by your supervisor each term to this email: tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related. Subject: JRGECE Employee Name & UNI#

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, as reflected in the Job-Related Graduate Education Certification Policy, 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 send via email, a scanned copy (saved as pdf), of the signed & certified Job-Related Graduate Education Form to the employee.

JRGECE forms must be submitted by your supervisor each term to this email: tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related. Subject: JRGECE Employee Name & UNI#

Supervisor's Signature Required: _____ Date (mm/dd/yyyy): ____/____/____

- Columbia University Student Financial Services. Scan forms for email submission: tuitionexemption-students@columbia.edu.

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: JRGECE - Denial, Students Name) for record keeping purposes.

Reason(s) for Declining to Certify:

Supervisor's Signature Required: _____ Date (mm/dd/yyyy): ____/____/____

Department Head of HR:

I have reviewed and approved the above-named Department Supervisor certification of job-relatedness of the employee's non-degree course(s) or CPA, to the job knowledge and skills identified in the current job description.

HR Signature: _____ Date (mm/dd/yyyy): ____/____/____

Printed Name: _____ Uni# _____ Title _____

Close

How to complete the JRGEC form - Supervisors

It is the responsibility of the employee's supervisor to review and certify whether or not an employee's graduate-level education is job-related

To ensure job-related justification is sufficient:

1. Kindly refer to this deck and/or the [Job-Related Graduate Education Certification Policy | University Policies](#) to ensure compliance with the IRS regulations
- If the JRGEC form does not include all the required documentation, it is incomplete and must be returned to the employee.
 - Degree Programs and post-bac certificate/graduate programs are evaluated as an entire program of study.
 - Non-degree course(s), including course(s) taken as part of a Certification of Professional Achievement, are evaluated as individual courses.
 - Carefully review the employee's JRGEC form and ensure all required documentation is complete and accurate. Every JRGEC submission must include the following:

How to complete the JRGEC form - Supervisors

2. Carefully review the employee's JRGEC form and ensure all required documentation is complete and accurate. Every JRGEC submission must include the following:

- A list of core courses for the degree program or non-degree course(s). For each course, the employee must provide a brief statement as to how the course will improve the skills needed for the employee's current job. (See sample Statements of Job-Related above)
- Employee's current job description.
- A copy of the description(s) for the degree program, post-bac certificate/graduate program, or non-degree course(s) from the school's website.

3. All JRGEC forms must be submitted by you, as the supervisor, each term to this Student Financial Services email: tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related, Subject: JRGEC, Employee Name and UNI.

How to complete the JRGEC form - Supervisors

4. As the employee's supervisor, your email certifies that the JRGEC form is complete and that you have reviewed the required documentation and confirmed, to the best of your knowledge, that the employee's assessment of the job-related criteria is true and accurate.
- If the JRGEC form does not meet the criteria for job-relatedness per the University policy you should decline to certify.
 - Please provide the reasons you consider the graduate-level education is not job-related and review the reasons you declined to certify with the Department's head of HR.
5. Please copy the employee on your to email to Student Financial Services and the certified Job-Related form for their records. Subject: JRGEC, Employee Name, and UNI.

Avoiding Processing Delays

Submitting incomplete or incorrect forms can cause delays in processing and possible taxation and will result in the form being returned to the employee and, or supervisor for correction.

Examples are:

- Not completing the program or course description area

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 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"

This section cannot be blank.

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. However, you need to submit a copy of the JRGE form each term you are enrolled in graduate level courses. 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.

Avoiding Processing Delays

- Not submitting all three pages
- Not signing the forms * *Both the supervisor's and employee's signatures are required for form completion and processing.**
- The supervisor listed on page one (1) of the JRGEC form, and in the employee's HR record is not the person signing the form.
- Emailing your completed JRGEC form to incorrect email addresses or departments.
 - Forms should only be emailed to tuitionexemption-students@columbia.edu
- Signing the form too many times - **specific to supervisors**
- Submitting incorrect forms - Degree vs. Non-degree

Avoiding Processing Delays- Signature Examples

responsible for any assessed taxes and penalties.

Employee's Signature Required: Employee Signature Date (mm/dd/yyyy): 08/23/2023

- Retain a copy of the Job-Related Graduate Education Certification form original for your records and submit a copy of the *Job-Related Graduate Education Certification* Form to your Supervisor for job-related certification. Subject: JRGEC, NAME & UNI#

JRGEC forms must be submitted by your supervisor each term to this email: tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related. Subject: JRGEC Employee Name & UNI#

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, as reflected in the Job-Related Graduate Education Certification Policy, 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 send via email a copy (saved as pdf), signed & certified Job-Related Graduate Education Form to the employee.

JRGEC forms must be submitted by your supervisor each term to this email: tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related. Subject: JRGEC Employee Name & UNI#

Supervisor's Signature Required: Supervisor Approves Date (mm/dd/yyyy): 08/23/2023

- Columbia University Student Financial Services Scan forms for email submission: tuitionexemption-students@columbia.edu

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 Required: Supervisor Declines Date (mm/dd/yyyy): 08/23/2023

When do I have to recertify?

1. Employees enrolled in non-degree programs must recertify the form each term, per the JRGEC policy. That means you download a new form from the HR CUBES website, and it is signed by both you and your supervisor and turned in before the submission deadline.
2. Employees who have a change in their job description, title, position, etc., or change of their degree program.
3. All other employees can have their supervisor submit a copy of the originally certified JRGEC form, each semester if they don't fall into categories one or two.

Helpful Tips to Mitigate Tax or Financial Hardship

- If you wish to enroll in a program or course(s) that are not job-related, you may want to consider taking undergraduate courses or programs in your field of interest
- Consider spreading graduate-level courses into calendar years to maximize the annual IRS cap of \$5,250. For example, taking one course in the fall term and then another graduate-level course in the following spring term.
- Please keep in mind the calendar year runs from January to December.
- Even if you believe you submitted all your forms correctly, check a few of your paystubs just to ensure that income isn't being imputed.

How to Apply

- Please reach out directly to the school you are interested in attending to inquire about the admissions and application process. To register for classes on Student Services Online (SSOL), go to the Registering for Classes and Appointment Times page ([Columbia Student Services Online - Log in](#)) Once you have registered, your student account in SSOL will record the degree or non-degree course(s) information and the cost of tuition.
- Please follow the step-by-step process on the Tuition Exemption Checklist for Officers:
<https://humanresources.columbia.edu/content/tuition-exemption-checklist-officers>
- Please follow the step-by-step process on the Tuition Exemption Checklist for Support Staff:
<https://humanresources.columbia.edu/content/tuition-exemption-checklist-support-staff>
- When you submit your Tuition Exemption Eligibility form to CU Student Financial Services, Teachers College, or Barnard College Bursar's Office, your form will be processed, and the tuition exemption credits will be applied to your student account. **You must submit the Tuition Exemption Eligibility form and Job-Related form (if applicable) each term you are enrolled in courses.**

Key Terms

Change in Program Period:

The designated time period at the start of the term in which students may add and drop courses. Please see the academic calendar:

[Academic Calendar | Office of the University Registrar \(columbia.edu\)](#)

Imputed Income:

Imputed income refers to benefits that employees receive that are not part of their salary or wages but still get taxed as part of their income, such as the value of graduate-level tuition benefits.

Resources

Job-Related Graduate Education Certification Policy:

[Job-Related Graduate Education Certification Policy | University Policies \(columbia.edu\)](#)

Tuition Exemption on CU HR website:

[Tuition Programs | Human Resources \(columbia.edu\)](#)

Tuition Exemption Policy For Officers:

[Tuition Exemption Benefits For Officers and Family Members | University Policies \(columbia.edu\)](#)

Reduced Employee Rate Policy:

[Reduced Employee Rate: Supplement to the Tuition Exemption Benefit for Officers Policy | University Policies \(columbia.edu\)](#)

Tuition Exemption Checklist for Officers:

[Tuition Exemption Checklist - Officers | Human Resources \(columbia.edu\)](#)

Resources

Tuition Exemption Benefits, NUSS, & Union Tuition Program web site pages:

[Tuition Programs | Human Resources \(columbia.edu\)](#)

Collective Bargaining Agreements:

[Documents | Human Resources \(columbia.edu\)](#)

Tuition Exemption Checklist for Support Staff:

[Tuition Exemption Checklist - Support Staff | Human Resources \(columbia.edu\)](#)

Resources

- **Columbia University Academic Calendar**

[Academic Calendar | Office of the University Registrar \(columbia.edu\)](#)

- **Columbia University Directory of Classes**

[columbia.edu/cu/bulletin/uwb/home.html](#)

- **Student Services online** [Columbia Student Services Online - Log in](#)

- **Tuition FAQs**

[Frequently Asked Questions - Benefits | Human Resources \(columbia.edu\)](#)

- **Tuition Programs Lunch and Learn Programming**

[Lunch & Learn Series: Tuition Programs | Human Resources \(columbia.edu\)](#)

Important Contact Information

Columbia Benefits Service Center

9:00 a.m. – 4:30 p.m., Monday to Friday



212-851-7000



hrbenefits@columbia.edu



humanresources.columbia.edu/tuition

Student Financial Services

For Tuition Exemption Processing & Student Account Information email tuitionexemption-students@columbia.edu to submit a question.

Tuition Programs Lunch & Learn Webinar Series

Thank you for attending!

Questions?

Kindly complete the survey that will be forthcoming