

Tuition Programs Lunch & Learn Webinar Series

Tuition Exemption Benefits for Officers

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Presenter

Katy Lamadore

Manager of Tuition Programs

Tuition Exemption Benefits- Officers

- The Tuition Exemption program pays tuition costs for Officers undergraduate and graduate courses at Columbia University, Barnard College and Teachers College.
- This is not a reimbursement or remission program; your eligible tuition costs are simply exempt once you file the Tuition Exemption documents each term you are enrolled in courses.
- Colleges and universities outside of Columbia are not covered under this tuition benefit.
- Your children may also be eligible for a 100% Tuition Exemption benefit for undergraduate degrees at Columbia and Barnard College after applicable waiting periods are met.

Waiting periods are covered in future slides.

Who is Eligible?

Regular, full-time, salaried Officers are eligible, with varying benefits depending on their Officer groups at the University.

Those officers who are not eligible include:

- Visiting Officers of Instruction or Research
- Part-Time Officers
- Officers not on Columbia's United States payroll
- Officers who have not met applicable waiting periods

***A Temporary Officer is not considered a regular, full-time, salaried Officer.**

Waiting Periods:

- Eligibility depends on the Officer's hire date and years of service, as well as their role at the University. The academic year begins with the fall term. Officers must meet a service requirement of **two (2) years of regular, full-time salaried, continuous service** before they become eligible for Tuition Exemption for themselves. After the service requirement is met, eligibility begins at the start of the next full term that begins after the eligibility date.
- For children, an Officer hired, rehired, appointed, or promoted to an Officer after July 1, 2011, must complete **four years of regular salaried full-time continuous** employment, without a break in service longer than 31 days, before children are eligible.

What's Covered

- For the employee, the Tuition Exemption Benefit Program pays undergraduate or graduate tuition costs for Officers each term, depending on the hire date, degree matriculation, and waiting period conditions outlined in the table in the policy. Post-baccalaureate certificate programs at Columbia University (not Barnard College or Teachers College) are considered graduate degree programs for Tuition Exemption Benefit purposes.
- For dependent children of the Officer, who are age 25 or under at the time they begin matriculation, the tuition exemption benefits covers 100% of undergraduate studies at Columbia College, The School of General Studies, The Fu Foundation School of Engineering and Applied Sciences and Barnard College. Summer Terms at Columbia are also covered.
- The Program does not cover non-credit courses, course, lab, or other school-specific fees, textbooks, housing fees, deposits, or tuition charged for auditing courses.
- For the steps to access and process flow, please see the Tuition Exemption Checklist.

Reduced Employee Rate Benefit - Officers

- As a supplement to the Tuition Exemption Benefit, a reduced Employee Rate of 35% for tuition costs may be available, depending on your eligibility, for undergraduate and graduate courses you take, at Columbia University schools only.
- This reduced employee rate is available before waiting periods for Tuition Exemption are met, for Officers taking courses that exceed the Tuition Exemption course limits.

Courses Not Covered

The following courses are not covered for any Officer by the Tuition Exemption Benefit or by the 65% Employee Rate Program:

- For-credit courses at Teachers College or Barnard College taken as a special student
- Certificate programs at Teachers College or Barnard College
- Courses with no point/credit value
- Applied music courses (i.e., musical instrument instruction)
- Courses whose course number begins with the letter “Q” or “N,” unless such a course is taken to fulfill a degree requirement
- Any courses you audit
- Any doctoral courses

Tax Treatment & Job Related Graduate Education Certification (JRGECE)

- Tax Treatment: The tuition exemption benefit provided by the University for **undergraduate course(s)** is not taxable. The tuition benefit provided for **graduate-level courses** (4000 and above), are tax-exempt up to \$5,250 in a calendar year (January - December), per the IRS regulations. Any graduate-level education benefit provided to you above \$5,250 is considered taxable income, and subject to payroll tax withholding.
- Columbia University provides employees who are using Tuition Exemption benefits the opportunity to certify that their graduate-level education at Columbia University is job-related per IRS tax regulation. That regulation allows the value of job-related graduate programs and courses to be eligible for federal tax exemption (see policy).
- 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 Regulations, graduate-level education which meets the IRS criteria can be certified as job-related, and thus be exempt from Federal taxes.

Job Related Graduate Education Certification (JRGECE)

- For steps to complete the JRGECE Form, please see Employee Instructions:

[Job-Related Graduate Education Certification - Employee Instructions | Human Resources \(columbia.edu\)](#)

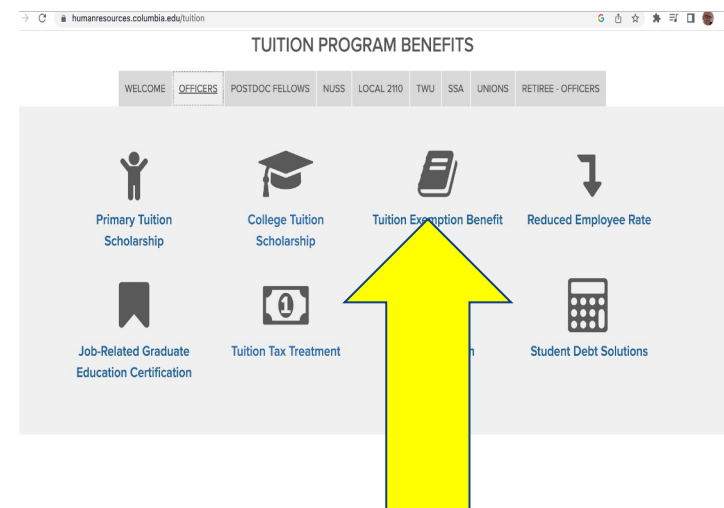
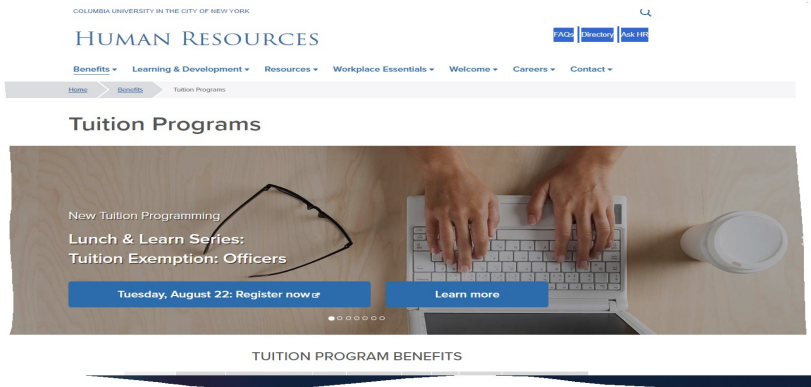
- In order for your graduate-level tuition exemption benefit to be tax exempt, you must complete a Job-Related Graduate Education Certification (JRGECE) form each term, before the End Date of the Change of Program Period. Your supervisor must certify and sign it and submit it to Columbia's Student Financial Services Department at tuitionexemption-students@columbia.edu.
- If you do not submit a JRGECE form and the value of graduate-level courses is above \$5250 in a calendar year, it is treated as taxable income, and taxes will be withheld from your paycheck. The University will spread the tax liability of tuition exemption benefits for classes during the pay periods each term.

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>
- 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.**

Resources

- **Tuition Programs website**
 - <https://humanresources.columbia.edu/tuition>



Officer Tuition Pages on HR Web Site

Tuition Programs | Human Resources | Officers - Tuition Exemption | Human Resources

humanresources.columbia.edu/officers-tuition-exemption

Apps

COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK

HUMAN RESOURCES

FAQs | Directory | Ask HR

Benefits | Learning & Development | Resources | Workplace Essentials | Welcome | Careers | Contact

Home | Benefits | Tuition Programs | Officers - Tuition Exemption

Officers - Tuition Exemption

The Tuition Exemption program pays tuition costs for your undergraduate and graduate courses at Columbia University, Barnard College and Teachers College. This is not a reimbursement or remission program; your tuition is simply exempt. You are eligible for this benefit after completing two years of regular full-time salaried continuous service. Your children may also be eligible for a 100% Tuition Exemption benefit for undergraduate degrees at Columbia and Barnard College.



Expand all Collapse all

- Who Is Eligible
- What's Covered
- Summer Term & Courses Not Covered
- Changes in Employment Status
- Repayment & Withdrawing

Eligibility for Spouse/Same-Sex Domestic Partner

Expand all Collapse all

- Who Is Eligible

MENU

Tuition Programs

- Officers
- Primary Tuition Scholarship Program
- College Tuition Scholarship Program
- Tuition Exemption
- Reduced Employee Rate
- Job-Related Graduate Education Certification
- Tuition Tax Treatment
- College Coach



Review Eligibility & Print Forms:

- Log in to CUBES
- Confirm access using multifactor authentication (MFA)
- Select "Tuition" in the menu
- On the Tuition Programs page, choose your program

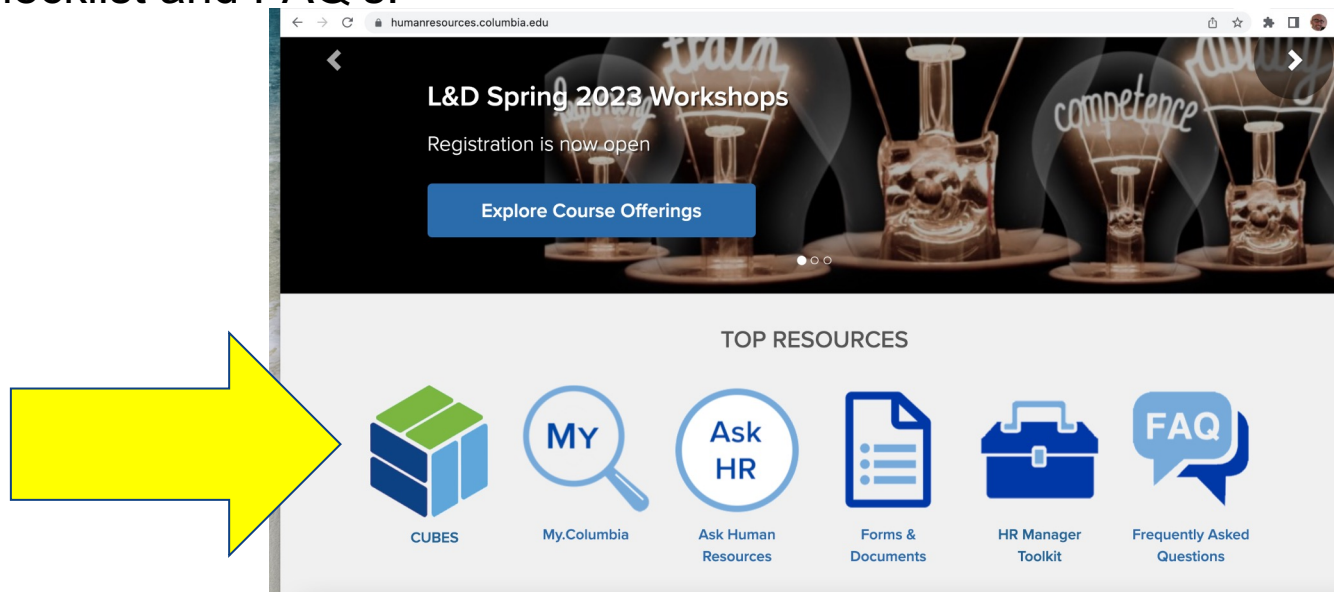
Resources

- Tuition Exemption Benefit Policy
- Reduced Employee Rate Supplement to Tuition Exemption
- How to Apply & Checklist
- Student in Good Standing Letter
- FAQs
- Eligible Retired Officers Application form Pre-1993
- Eligible Retired Officers Application form Post-1993
- Work-Life Workshops & Events

Resources

- **Where do I find the Tuition Exemption form?**
<https://humanresources.columbia.edu> > CUBES

Application contains related links to Tuition Exemption policy, checklist and FAQ's.



CUBES Landing Page

The screenshot shows a web browser window with the URL cubenefitsenrollment.ehr.com/Enroll/TuitionMenu. The page features the Columbia University HR Benefits logo and the CUBES logo. A navigation bar includes links for Home, My Benefits Summary, Tuition, Retirement, My Eligible Benefits, and Tools & Resources. The main content area is titled "Tuition Programs" and is divided into three sections: "Within Columbia University", "Outside of Columbia University", and "Tuition Programs You Are Also Eligible For".

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 – For Your Dependent(s)
- Primary Tuition Scholarship – The School at Columbia University

Outside of Columbia University

- Primary Tuition Scholarship – NYC Private School
- College Tuition Scholarship – For Dependent Children

Tuition Programs You Are Also Eligible For

- College Coach
- Student Debt Solutions – Savi & Public Service Loan Forgiveness

Sample- Tuition Exemption Eligibility Form- Top of Page



Tuition Exemption – For Yourself

Name: John ClonePoneros
Position: Officer of Instruction Professorial Rank
Department Code: 751870X
Office Phone Number: 5551234567
Residence Zip Code: 07670
Employee ID (Emplid): 000002617
Employee UNI: WW486397
Most Recent Hire Date: 11/1/2008
Continuous Full Time Service Since: 11/1/2008
Met 2 years Wait Period for Self Benefit: Yes **Yr:** 14 **Mo:** 9

Date: 8/23/2023*

* 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.

Sample- Tuition Exemption Eligibility Form- Bottom of Page

TUITION EXEMPTION for Yourself

Related Links below:

[TE Checklist](#)

[TE Policy](#)

[FAQs](#)

[Job-Related Graduate Education Certification**](#)

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.

Please visit the **Tuition Exemption Policy** effective July 2, 2012, for details on your eligibility. For benefits beginning with the Fall 2011 Term, check the one box below that applies to you:

- ☐ You are matriculated in a degree program at Columbia only which makes you eligible:
 - For one (1) course per term in a degree program at Columbia only, with a maximum of three (3) courses per academic year (SFS Office use only - OF12 Officer Code)
- ☐ You are accepted and enrolled in a non-degree program at Columbia only, which makes you eligible:
 - For one (1) course per academic year as a non-degree student (SFS Office use only - OF12 Officer Code)

Reduced Employee Rate - at Columbia Only:

Provided you are accepted and enrolled in course(s) (either degree or non-degree) the Reduced Employee Rate is available before waiting periods are met for Tuition Exemption Benefits, as well as after waiting periods for Officers taking a number of courses that exceed the Tuition Exemption Benefit course limits. You are eligible for a 35% reduction in tuition costs for the additional course(s). This means you are responsible for paying 65% of the tuition for the additional course(s). Please pay careful attention to our student account and payment options with Student Financial Services. (SFS Office use only - SR35 Officer Code)

Matriculation refers to being officially accepted and enrolled in a degree program. This requires a commitment to the program at the time of admission and enrolling in the correct number of courses based on the rules of the program to remain in good academic standing.

Sample- Tuition Exemption Eligibility Form- Bottom of of Page

I am applying for the Tuition Exemption Benefit for myself as detailed below:

Academic Year: _____ Semester/Term: _____

Level: ☐ Undergraduate ☐ Graduate Program: _____

School: _____

PLEASE CERTIFY AS INDICATED BELOW:

☐ I certify that:

1. I am not applying for the Tuition Exemption Benefit for degree programs at more than one school at the same time (whether Columbia, Barnard or Teachers College).
2. All the information on this form is true and accurate to the best of my knowledge.
3. I have reviewed and understand the rules and regulations of the Tuition Policy, and I am eligible for the tuition benefit being applied for.
4. I understand that if I voluntarily terminate employment from Columbia University during a term, I may be required to repay Tuition Exemption Benefits. For further information I should consult the Tuition Exemption Benefits for Officer's Policy and/or contact the Columbia Benefits Service Center at 212-851-7000 or email questions to hrbenefits@columbia.edu.

Employee Signature: _____ Date: _____

To Submit your Tuition Exemption Benefit Eligibility Form:

Sample- Tuition Exemption Eligibility Form- Bottom of Page

Please complete and scan this form and submit to Student Financial Services. To avoid late fees or processing delays, you must submit this form before the end of the Change of Program Period. See the Academic Calendar for details.

Due to Covid-19 protocols, "in person drop-off" of *Tuition Exemption* and *Job-Related* forms has been temporarily suspended. Please submit your forms via the email addresses below:

- **Columbia Morningside and Medical Campuses:** Scan forms for email submission: tuitionexemption-students@columbia.edu
- **Barnard College Programs:** Scan forms for email submission: bursar@barnard.edu
- **Teachers College Programs:** Scan forms for email submission: bursar@tc.columbia.edu

Job-Related Graduate Education Certification: Important Information - Processing Requirements

- 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
- If you are enrolled in graduate-level studies (Courses 4000 & Above) that are related to your job, you must submit either the Job-Related Graduate Education Certification Form - Degree Program or the Job-Related Graduate Education Certification Form - Non Degree Program, (along with this Tuition Exemption Eligibility form) to Student Financial Services at Columbia before the end of the Change of Program Period to avoid taxation of your benefit above the federal limit of \$5,250 per year. For more information on the *Job-Related Graduate Education Certification* policy and related instructions go to the Tuition Programs website Job-Related Graduate Education Certification
- For information on Tax Treatment, please refer to the *Tuition Exemption Benefits for Officers* policy on the HR Benefits Tuition page at the Tuition Exemption Policy page.
- I understand the Job Related Graduate Education Certification form must be submitted before the end date of the Change of Program Period. See the Academic Calendar for details.
- The University will not reimburse taxes withheld from past paychecks if your Job-Related Graduate Education Certification form is submitted to Student Financial Services after the end date of the Change of Program Period.

I certify that I have read and understand the Job-Related Graduate Education Certification form processing requirements.

Employee Signature: _____ Date: _____

Tuition Exemption Checklist - Officers



Tuition Exemption Checklist - Officers

- ☐ To confirm eligibility, benefit coverage, or complete your form go to <https://humanresources.columbia.edu/> click CUBES ; log in with UNI and password; click "Tuition"; select "Tuition Exemption-for Yourself" or "Tuition Exemption-for Your Dependent(s)". Please note this form is valid for 30 days from the print/saved date.
- The Tuition Exemption form is fillable so you can complete it online, save the form as a PDF, attach and submit it to your school (details below). All requested information must be completed on the form.
- To receive Tuition Exemption for the fall, spring, or summer terms, you must be eligible before the **First Day of Classes**, per the [Academic Calendar](#).
- Submit your completed *Tuition Exemption Benefits* form to Student Financial Services (SFS) or the Bursar's Office at your school after you see charges on your student account.

Columbia	Barnard College	Teachers College
tuitionexemption-students@columbia.edu	bursar@barnard.edu	bursar@tc.columbia.edu

Each term, to avoid processing delays, tax withholding, or late fees, you must submit the form before the end date of the Change in Program Period.

- ☐ To register for classes on Student Services Online (SSOL), go to the [Registering for Classes and Appointment Times](#) page. Once you have registered, your student account in SSOL will record the degree or non-degree course(s) information and the cost of tuition. For assistance in registering for classes, please contact the Student Services Center at ssc@columbia.edu.
- ☐ Review tax implications and job-relatedness. If you are enrolled in graduate-level studies (Course Numbers 4000 and above) and using Tuition Exemption Benefits, you are exempt from taxation up to the federal limit of \$5,250 in a calendar year. The value of Tuition Exemption Benefits for graduate-level courses over the federal limit of \$5,250 in a calendar year is treated as taxable imputed income and taxes will be withheld from your paycheck. The University will spread the tax liability of tuition exemption benefits for classes during the term pay periods.
- ☐ If your graduate studies are job-related, you may wish to review the IRS criteria to certify your studies are job-related and eligible for tax exemption. For information on the *Job-Related Graduate Education Certification Policy*, go to the Job-Related Graduate Education Certification page on the [Tuition Programs Website](#).

Job-Related forms must be submitted by your Supervisor by email to Student Financial Services at tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related per the IRS criteria reflected in the policy.

For more information:

- Tuition Exemption Benefits, Officers, Tuition Program Website Pages- [Tuition Programs | Human Resources \(columbia.edu\)](#)
- Tuition Exemption Benefits for Officers Policy- [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 \(columbia.edu\)](#)
- Job-Related Graduate Education Certification Policy- [Job-Related Graduate Education Certification Policy | University Policies \(columbia.edu\)](#)

To send questions for:

- Student account information, Tuition Exemption, or Job-Related forms processing- email CU Student Financial Services or the Bursar's Office on your campus.
- Tuition Exemption Benefits eligibility and coverage, and Job-Related Graduate Education Certification - email the Columbia Benefits Service Center at hrbenefits@columbia.edu or call 212-851-7000.

Key Terms

Matriculation:

Degree Matriculation refers to being officially accepted and enrolled in a degree program. This requires a commitment to the program at the time of admission and enrolling in the correct number of courses based on the rules of the program to remain in good academic standing.

Change in Program Period:

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

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 \(columbia.edu\)](#)

Job Related Graduate Education Certification Policy:

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

Tuition Exemption Checklist for Officers:

[Tuition Exemption Checklist - Officers | 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 FAQ's**

[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