

Tuition Programs Lunch & Learn Webinar Series

Tuition Exemption Benefits for Support Staff

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Presenter

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Manager of Tuition Programs

Tuition Exemption Benefits- Support Staff

- Support Staff includes: Non Union Support Staff (NUSS), Union Locals TWU, TWU at Lamont, SSA, MEBA, MM&P, 1199, 1199 Medical Assistants, 100 and 2110.
- This Tuition Exemption Benefit, per your Collective Bargaining Agreement (CBA), pays tuition costs, up to 7 points/credits per term, depending on your eligibility, for undergraduate or graduate courses for you at Columbia University, Barnard College, and Teachers College. Summer Terms at Teachers College are not covered for any support staff member. This is not a reimbursement or remission program; your eligible tuition costs are simply exempt.
- Colleges and universities outside of Columbia are not covered under this tuition benefit.
- Eligible dependents may receive the **unused** portion of a Support Staff member's benefit at Columbia University schools only.

Who is Eligible?

- Support Staff members, full-time or part-time, on the CU payroll are eligible for the Tuition Exemption Benefit once the waiting period is met. *The waiting period definition will be reviewed in the coming slides.*
- The Support Staff member must also be actively at work and not on any type of leave of absence.
- Support Staff members, in positions covered by Collective Bargaining Agreements (CBA) should also consult their CBA for information specific to the *Articles: Tuition*, to ensure that they understand their specific eligibility and coverage.

Note: The required number of hours in a regularly scheduled part-time work week may vary by union; union members need to consult the collective bargaining agreement for exact eligibility requirements.

Waiting Periods- For the Employee

Support Staff members, full-time and part-time, hired must meet a *two-semester waiting period* (i.e. Fall & Spring) before being eligible to receive Tuition Exemption benefits for the following semester. The two-semester waiting period is administered as seven (7) months.

The waiting period follows the rules below:

Month of Hire	Term Eligibility Begins
January, February	Fall of the current year
March, April, May, June	Spring of the following year
July, August, September, October, November	Summer of the following year – eligibility to take summer courses is at Columbia only
December	Fall of the following year

Waiting Periods – For Dependents of the Employee

- *For Spouses/Same-Sex Domestic Partners:* The waiting period for union and non union support staff spouses or same-sex domestic partners is two (2) semesters (equal to 7 months). The one exception is for spouses and same-sex domestic partners of MEBA and MM&P, in which there is no waiting period.
- *Members Dependent Children, and Same-Sex Domestic Partner dependent Children:* The waiting period for union and non union support staff dependent children is two (2) years of continuous service with the exception of unions TWU and L100 in which there is a four (4) year waiting period.

What's Covered

- Tuition Exemption coverage depends upon full time or part time status.
- For full time union and non union support staff members, the benefit generally covers undergraduate and graduate courses up to **seven (7) points per term**.
- Eligible dependents may receive the unused portion of the support staff member's benefit.
- Eligible dependents can only use the benefit for undergraduate and graduate classes at Columbia schools, not at Barnard or Teacher's College.
- In addition, dependent children must be enrolled at Columbia as candidates for a Bachelor's, professional or higher degree—unless they have obtained admission to Columbia as a non-degree special student while enrolled in a similar degree program at another accredited college or university (Summer Terms).
- The tuition exemption benefit does not carry over from term to term.
- Steps to access and process-flow, please see Tuition Exemption Benefits Checklist.
- 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.

Courses Not Covered

The following courses are not covered for any Support Staff:

- Non-credit courses
- 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.
- 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 \(columbia.edu\)](#)

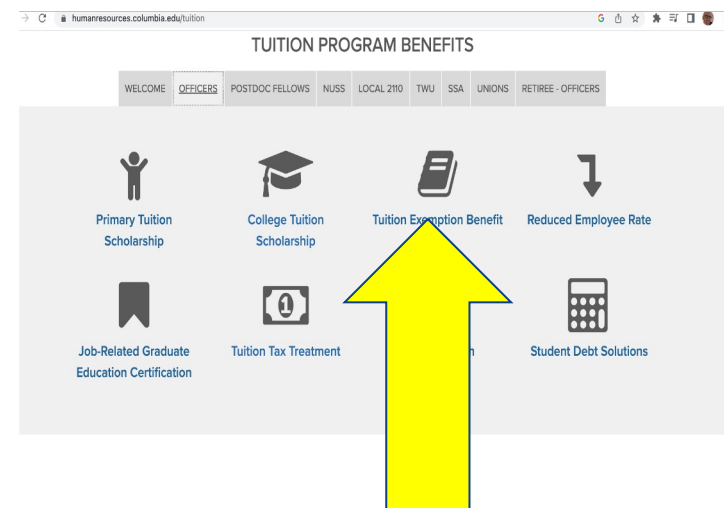
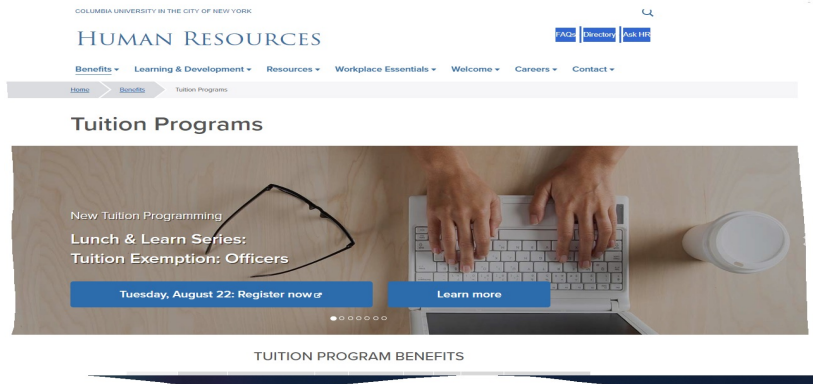
- In order for your graduate-level tuition exemption benefit to be tax exempt, you must submit a Job-Related Graduate Education Certification (JRGECE) form each term. Degree Programs or courses have different processing requirements. Your supervisor must certify and sign, that your course of study is Job-Related, 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 term pay periods.

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



Support Staff Pages on HR Web Site

Tuition Programs | Human Resou x +

humanresources.columbia.edu/tuition

Apps

College Coach: Spring 2022 Live Webinar Series

Selecting Your Best Fit College

Tuesday, March 22, 2022 | 7:00 PM ET

[Learn More & Register](#)

TUITION PROGRAM BENEFITS

WELCOME OFFICERS POSTDOC FELLOWS **NJSS** LOCAL 2180 TWU SSA UNIONS RETIREE - OFFICERS

Tuition Exemption Benefit Job-Related Graduate Education Certification Tuition Tax Treatment College Coach

How to Apply & Checklists:

- Primary Tuition Scholarship Checklist - NYC Private Schools
- Primary Tuition Scholarship Checklist - The School at Columbia
- College Tuition Scholarship Checklist
- Tuition Exemption Checklist - Officers
- Tuition Exemption Checklist - Support Staff
- College Coach Registration

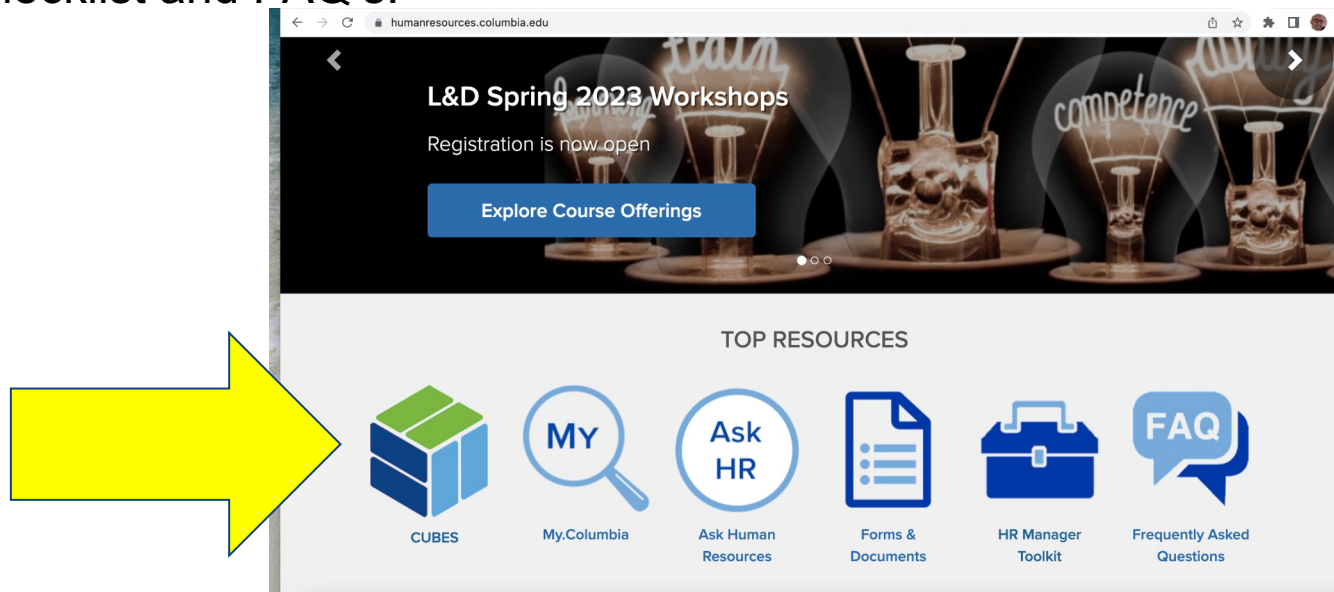
Contacts [Expand all](#) [Collapse all](#)

- Benefits Service Center
- Student Financial Services
- EBPA
- College Coach

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

cubenefitsenrollment.ehr.com

Ask.com GettingStarted - FT... International Found... Forms & Document... Weather in New Yor... OnePlace UPS: Tracking Infor... Apps Google PAC Index Google

COLUMBIA UNIVERSITY HR Benefits CUBES

KATHRYN LAMADORE

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.

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

Tuition Programs
Print your eligibility forms for the Tuition program.

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

Voluntary E
Eligible empl Auto, Home a or change at

Sample- Tuition Exemption Eligibility Form-Top of Form



Tuition Exemption – For Yourself

Name: Support Staff ClonedTE Form
Position: Local 2110 - Full Time
Department Code: 0716501
Office Phone Number: 5551234567
Residence Zip Code: 07666
Employee ID (Emplid): 000002644
Employee UNI: WW486505
Most Recent Hire Date: 11/14/2022
Tuition Start Date: 11/14/2022
Years and Months of Service: Yr: 0 Mo: 9

Date: 8/24/2023*

* 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 Form

TUITION EXEMPTION for Yourself

Related Links below:

[TE Checklist](#)
 [Support Staff Tuition](#)
 [FAQs](#)
 [Job-Related Graduate Education Certification](#)

Due to Covid-19 protocols, all new *JRGEC forms* must be submitted by your supervisor by email to tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related. Subject: JRGEC, Employee Name & UNI#

Please visit the Tuition Exemption Policy for details on your eligibility. Check the one box below that applies to you:

You are a full-time member of Local 2110 UAW hired after 12/31/2012:

☐ Following a two (2) semester wait period of continuous service (7 months), you are eligible for up to seven (7) points per term in undergraduate or graduate courses at Columbia, Barnard or Teachers College for the following semester (SFS Office use only - SSF7 Support Staff).

During Summer Term, Barnard and Teachers College courses are not covered by the Tuition Exemption Benefit for any Support Staff.

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

Academic Year: _____ Semester/Term: _____

Level: ☐ Undergraduate ☐ Graduate **Program:** _____

School: _____

**IF YOU ARE TAKING COURSES DURING WORKING HOURS, YOU MUST HAVE YOUR SUPERVISOR'S APPROVAL.
DO YOU HAVE THE CONSENT OF YOUR SUPERVISOR TO TAKE COURSES THIS TERM?**

Sample- Tuition Exemption Eligibility Form- Bottom of Form

☐ YES ☐ NO

SUPERVISOR'S SIGNATURE REQUIRED: _____ DATE: _____

PRINT SUPERVISOR'S NAME: _____ UNI: _____

PLEASE CERTIFY AS INDICATED BELOW:

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

1/2

1/24/23, 2:29 PM

Tuition Exemption – For Yourself

☐ 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.

Employee Signature: _____ Date: _____

To Submit your Tuition Exemption Benefit Eligibility Form:

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

Sample- Tuition Exemption Eligibility Form- Bottom of Form

- **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 by email to tuitionexemption-students@columbia.edu to confirm the form has been signed and certified as job-related. Subject: JRGEC, Employee Name & UNI#
- If you are enrolled in graduate-level studies (Courses 4000 & Above) that are related to your job, submit either the Job-Related Graduate Education Certification Form - Degree Program or the Job-Related Graduate Education Certification Form - Non Degree Program 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 page.
- For information on Tax Treatment, please refer to the Tuition Exemption Benefits for Support Staff 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: _____

Columbia University - HR Benefits
Name: Support Staff ClonedTE Form
Employee ID (Emplid): 000002644

Tuition Exemption Checklist - Support Staff



Tuition Exemption Checklist -Support Staff

- ☐ 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 Dependents". Please note this form is valid for 30 days from print/saved date.

- The Tuition Exemption form is fillable so you can complete online, save form as a PDF; attach and submit 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 degree or non-degree course(s) information and the cost of tuition. For assistance 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 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, NUSS & Union, Tuition Program website pages -[Tuition Programs | Human Resources \(columbia.edu\)](#)
- Job-Related Graduate Education Certification Policy- [Job-Related Graduate Education Certification Policy | University Policies \(columbia.edu\)](#)
- Collective Bargaining Agreements -[Documents | Human Resources \(columbia.edu\)](#)

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.

7/2023 Human Resource Benefits - Tuition Programs, 615 West 131 Street, Floor 4, New York, NY 10027

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

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

Collective Bargaining Agreements:

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

Job Related Graduate Education Certification Policy:

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

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 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