Job-Related Graduate Education Certification: Supervisor Instructions

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.

Supervisors should follow these steps 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 their current job description’s stated duties & skills, 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. The education will help the employee maintain and improve knowledge and skills, and is closely related to his or her current position.
     - True  False
   - B. The education is required by our institution or the law for the employee to keep his or her current position/status.
     - True  False
   - C. The education is not necessary for the employee to meet the minimum education requirements for his or her current position.
     - True  False
   - D. The 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.

3. Return Approvals to the employee and send a copy of the approved form to the Columbia Benefits Service Center at hrbenefits@columbia.edu (Subject: JRGEC Approval – Employee Name).
   - If Denied, provide a reason for Denial, return form to the employee and send a copy to the Columbia Benefits Service Center at hrbenefits@columbia.edu (Subject: JRGEC Denial – Employee Name).

4. In the event you need help in determining job-relatedness, please contact your department’s Human Resource Manager or Academic/Department Administrator.

Forms: Job-Related Graduate Education Certification

- (D) Graduate Level Degree Program or Post-Baccalaureate Certificate Program Form: http://hr.columbia.edu/files_humanresources/imce_shared/Tuition_Job-Rel-Crs-Degree.doc
- (ND) Graduate-Level Courses - Non-Degree Program Form: http://hr.columbia.edu/files_humanresources/imce_shared/Tuition_Job-Rel-Crs-Non-Deg.doc