

Job-Related Graduate Education Certification: Employee 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.

Please follow these steps to apply for the tax exemption:

1. Ensure you have been accepted and are registered for the term in which you intend to use the Tuition Exemption Benefit.
2. Ensure you are eligible to receive the Tuition Exemption Benefit by logging in to the CU Benefits Enrollment System at www.hr.columbia.edu/benefits and clicking on "Print Your Tuition Benefits Eligibility Form."
3. Compare your graduate-level coursework documentation to your 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. My education will help me maintain and improve knowledge and skills, and is closely related to my current position.
 True False
 - B. My education is required by Columbia University or the law for me to keep my current position/status.
 True False
 - C. My education is **not** necessary for me to meet the minimum education requirements for my current position.
 True False
 - D. My education does **not** qualify me for a transfer or promotion.
 True False
4. If either statement A **or** B is "True" and statements C **and** D are "True," your graduate-level education meets the IRS definition of "job-related". To certify, take the following steps:
 - i. Complete the Employee Information section of the ***Job-Related Graduate Education Certification Form; (D) for Graduate Level Degree Program / Post-Baccalaureate Certificate Program or (ND) for Graduate-Level Courses – Non Degree Program.***
 - ii. Provide your supervisor with a current copy of your job description.
 - iii. Provide your supervisor with copies of the official course descriptions, degree syllabus, or certificate program course summaries.
 - iv. Please provide your supervisor with a "*Description of how this course(s), degree or certificate program improves skills needed for my current job based on the skills identified in my current job description*" in the boxed area provided.
 - v. Read, sign and date the Employee Certification, which confirms you understand your responsibilities in receipt of this tax exemption. Then submit to your supervisor for certification and approval.
 - vi. Submit a copy of the approved & certified form before the last day of the Change of Program period to:
 - o Student Service Center in 205 Kent Hall on the Morningside campus or
 - o Registration & Financial Services in 1-141 Black Building at the Medical Center.

Important Notes:

- 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.
- If you are enrolled in a graduate degree program or post-baccalaureate certificate program, and it is certified as job-related by your supervisor, you do not have to re-certify each term. You must submit a copy of your ***Tuition Benefit Eligibility Form*** and a copy of your approved ***Job-Related Graduate Education Certification Form*** to Student Financial Services on the Morningside campus or Registration & Financial Services at the Medical Center. 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.
- If you are enrolled in graduate-level courses taken as part of a non-degree program, you must re-certify each term to be considered for the tax exemption. There are no exceptions to this rule.