



College Tuition Scholarship (CTS) Benefit

For full-time, salaried Officers of Columbia University

For eligible dependent children of full-time regular salaried Officers, a College Tuition Scholarship (CTS) pays 50% of a student's **undergraduate tuition at accredited higher education institutions outside Columbia** (up to an annually defined limit), for up to eight semesters (or the equivalent number of trimesters or quarters).

Officers hired after July 1, 2011 must meet a 4-year service requirement for eligibility. After the service requirement is met, eligibility begins the start of the next full term after the eligibility date.

To receive this benefit, Officers must submit the application paperwork each term.

Columbia University reserves the right to change or terminate the CTS Benefit Program at any time.

In the event that the information contained in this policy conflicts with any other published information, this policy prevails.



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Who is Eligible

For Full-Time Faculty and Other Officers of the University (includes Officers of Instruction, Administration, the Libraries, and Research) and their Eligible Children:

Officers are Eligible if:

- You are a full-time salaried Officer of administration, instruction, the libraries, or research; **and**
- You or your spouse/same-sex domestic partner has a dependent child—a natural child, adopted child, or stepchild, or a child for whom one of you has legal guardianship—who is a candidate for an undergraduate degree at an accredited college or university other than Columbia or Barnard College; **and**
- the dependent child is age 26 or under at the time they begin matriculation¹ for their undergraduate degree;

AND:

- You were hired, appointed or promoted to an Officer on or before July 1, 2011, and have not had a break in service of more than 31 days after July 1, 2011,
OR
- You were hired, appointed or promoted to an Officer after July 1, 2011, or have had a break in service of more than 31 days after July 1, 2011, and have completed four years of full-time continuous service.

Officers are Not Eligible if:

- You are a visiting officer of instruction or research, or you are a postdoctoral research scientist/scholar, postdoctoral research fellow or postdoctoral clinical fellow

When Eligibility Starts

Eligibility depends on the Officer's hire date and years of service.

For Officers who were hired, rehired, appointed or promoted **after July 1, 2011**:

You are eligible to receive a CTS for the next full term following completion of four years of continuous full-time service and meeting the other eligibility requirements as detailed above.

For Officers who were hired, rehired, appointed, or promoted **on or prior to July 1, 2011**:

You are eligible to receive a CTS for the next full term, without regard to a service requirement, after you meet the eligibility requirements as detailed above.

¹ 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.



What the Benefit Covers

For eligible Officers hired, rehired, appointed, or promoted after 7/1/2011, or with a break in service of more than 31 days after 7/1/2011:

A College Tuition Scholarship (CTS) pays, at an accredited² undergraduate academic institution outside Columbia or Barnard College, the *lesser* of 50% of the external institution's tuition or 50% of the current year's [Columbia College tuition](#), for eight (8) semesters (or the equivalent number of trimesters or quarters). If the tuition at your child's college exceeds the tuition rate for Columbia College, the maximum award you will receive is 50% of the current Columbia College rate.

If both parents are eligible Officers hired after 7/1/2011, a CTS pays the lesser of 50% of the external institution's tuition, or 50% of the current year's Columbia College tuition. There is only one CTS benefit available per child.

For eligible Officers hired, rehired, appointed, or promoted on or before 7/1/2011, and without a break in service of more than 31 days after 7/1/2011:

A College Tuition Scholarship (CTS) pays, at an accredited² undergraduate academic institution outside Columbia or Barnard College, the *lesser* of 50% of the external institution's tuition or 50% of the current year's [Columbia College tuition](#), for eight (8) semesters (or the equivalent number of trimesters or quarters). If the tuition at your child's college exceeds the tuition rate for Columbia College, the maximum award you will receive is 50% of the current Columbia College rate.

If a student has two parents eligible for the benefit, and both parents were hired, appointed, or promoted on or before 7/1/2011, and have not had a break in service after 7/1/2011 of more than 31 days, the CTS will add both parents' benefits to pay 100% of the *lesser* of the external institution's tuition, or the current year's Columbia College undergraduate tuition rate. Both parents need to apply for the benefit.

How the Benefit Works

CTS covers tuition costs only. Fees such as health service fees, housing fees, student activity fees, laboratory fees, or books are not covered, even if the bill from the college combines them with "tuition."

If your dependent child receives awards and scholarships from other sources, the amount of the CTS will be capped at your tuition liability at the school your child attends. A CTS will never cover more than either the maximum CTS award, or what you need to cover your actual tuition costs after awards and scholarships, whichever is less.

EXAMPLE: If the tuition at both Columbia College and your child's college is \$10,000 per term, a student who has \$5,000 per term in non-CTS awards and scholarships will still receive a \$5,000 CTS to attend the other college; a student who has \$8,000 in awards and scholarships, however, will only receive a \$2,000 CTS.

What About Summer Terms?

The CTS program will cover a student for summer terms. This is in addition to the eight (8) semesters (or equivalent number of trimesters or quarters) already allotted, provided that the summer courses are taken

² The accrediting organization must be recognized by the American Council on Education.



after the dependent child has matriculated for the first semester of study and the summer courses are taken during those years in which the student is eligible for the eight semesters of fall or spring term CTS. ***The dependent child must provide written proof from their college or university on the institution's letterhead that they are a student in good standing, and that the summer courses are required as part of his or her academic program.***

Summer Terms at Columbia

In addition to College Tuition Scholarships, dependent children of Officers and their spouses or same-sex domestic partners may be eligible for [Tuition Exemption](#) as non-matriculated students in Columbia's Summer Session. To qualify, the child must provide written proof from their accredited³ college or university, on their institution's letterhead, that they are a student in good standing at the external institution, and that the courses are required as part of his or her academic program. The child may also receive Tuition Exemption if accepted as a Visiting Student in the Special Students Program during the Fall and Spring terms at Columbia. The student's college need not grant point credit for the courses taken, and these terms do not count toward the eight-semester limit of eligibility for the College Tuition Scholarship Program.

Changes in Employment Status that May Affect Eligibility

Note: To be eligible, dependent children must be age 26 or under at the time they begin matriculation for their undergraduate degree. After a child attains age 26, they must maintain matriculation status for their undergraduate degree that they started on or prior to age 26 to be eligible for CTS.

Layoff

If you are laid off during a term, your child's CTS for that term will not be revoked. However, he or she will not be eligible for a CTS for any subsequent term.

Involuntary Termination or Involuntary Transfer to Part-Time Employment

If you are involuntarily discharged or released, or involuntarily transferred—other than for cause—from a full-time to a part-time appointment during a term, the CTS benefit for the current term will not be revoked. However, the Officer will not be granted CTS benefits for any subsequent term.

If your employment is terminated for cause, you will be required to pay back a portion of the CTS benefit for the current term, according to the tables below. Note that the day of the month is not relevant for this purpose. (Eligibility officially ends at the close of business on the last day of your active, full-time employment with the University.)

Voluntary Resignation or Voluntary Transfer to Part-Time Employment

If you resign, are discharged or released, or switch from a full-time to a part-time appointment during a term, you must refund to Columbia a portion of any CTS benefit received for that term. The accompanying tables tell you what portion of your CTS you are entitled to retain if you leave in a given month. Note that it does not matter which day of the month marks the end of your eligibility; only the

³ The accrediting organization must be recognized by the American Council on Education.



month matters. (Eligibility officially ends at the close of business on the last day of your active, full-time employment with the University.)

SCHOOLS WITH THREE TERMS			SCHOOLS WITH FOUR TERMS		
Month of Separation	Proportion of Scholarship You Retain	Term	Month of Separation	Proportion of Scholarship You Retain	Term
January	25%	Spring	January	33%	Winter
February	50%	Spring	February	66%	Winter
March	75%	Spring	March	100%	Winter
April	100%	Spring	April	33%	Spring
May	25%	Summer	May	66%	Spring
June	50%	Summer	June	100%	Spring
July	75%	Summer	July	33%	Summer
August	100%	Summer	August	66%	Summer
September	25%	Fall	September	100%	Summer
October	50%	Fall	October	33%	Fall
November	75%	Fall	November	66%	Fall
December	100%	Fall	December	100%	Fall

Leave of Absence

Officers on any paid or unpaid leave of absence are still considered to be full-time Officers and their otherwise eligible children continue to qualify for the CTS.

Promotion to Officer

If a support staff employee is promoted to an Officer after July 1, 2011, eligibility for the CTS benefit will depend on whether the new Officer has met the four-year service requirement. Full-time continuous service as support staff immediately prior to promotion counts toward the four-year service requirement before Officers' children may qualify for CTS.

Retirement

Upon the Officer's retirement, children remain eligible for CTS benefits for which they were eligible under the terms in effect (at the time the application is submitted) for active Officers with the same hire date. To retire with this benefit, an Officer must be 55 years or older and must have completed ten (10) years of continuous benefits-eligible service after age 45.



Death

- If a deceased Officer had completed ten (10) years of continuous benefits-eligible service at death, the otherwise eligible dependent child of the Officer, or of the Officer's spouse or same-sex domestic partner, is eligible for a CTS under the terms in effect for active Officers at the time the application is submitted.
- If a deceased Officer had completed *less than* ten (10) years of continuous benefits-eligible service at death, the otherwise eligible dependent child may receive a CTS only to complete a degree program started before the Officer's death.



Application Procedure

You must apply for a CTS term by term. EBPA will track the 8-semester maximum. After the initial term, which requires additional paperwork, the procedure for each term remains the same.

For the First Term Only

In order to print your eligibility paperwork, you must first provide proof to the Columbia Benefits Service Center of your relationship with your dependent. For your first CTS application for each dependent child, you must also send copies of this proof, along with your other application materials, to the plan administrator, EBPA.

Qualifying forms of proof include:

- for your dependent child—birth certificate, adoption papers, or legal guardianship papers
- for the dependent child of your spouse—birth certificate, adoption papers or legal guardianship papers, and marriage certificate
- for the dependent child of your same-sex domestic partner—birth certificate, adoption papers or legal guardianship papers, and evidence of partnership (in other words, either a marriage certificate issued by a state that recognizes same-sex marriage, or two pieces of documentation that show shared financial responsibilities. Acceptable documentation includes a joint lease or mortgage, joint bank account statement, joint ownership of a motor vehicle, designation of the partner as primary beneficiary in the Officer's will, designation of the partner as beneficiary for the Officer's life insurance or retirement benefits, assignment of power of attorney to the partner. In addition, the domestic partner must be an adult of the same gender, and not related to the Officer by blood. The Officer and domestic partner must have lived together in a committed personal relationship for at least six consecutive months before enrolling for coverage and must anticipate continuing to live together in a personal relationship in which they have joint and reciprocal financial responsibilities)

***Note:** The first-term process must be followed for each dependent child, even if you have received a CTS for other children in the past.*

For the First and Every Subsequent Term

- Print, complete and sign your Tuition Benefit Eligibility Form from the [CU Benefits Enrollment System](#).
- Print, complete and sign a College Tuition Scholarship (CTS) Application Form ([PDF/Word](#)) for the child.
- Obtain a copy of the itemized bill from your child's college or university for the term you want covered. Also attach information, such as the financial aid award letter from your child's college or university, and any other non-loan awards or scholarships the student is receiving.
- Send the application and documentation to:

EBPA, Reimbursement Account

P.O. Box 1140

Exeter, NH 03833-1140

Phone: 1-888-456-4576

Secure Fax: 603-773-4425

Business Hours: M-F 8:00 a.m. to 7:00 p.m. EST



EBPA will send the scholarship check directly to the school within three weeks of receiving your completed application. They will also send you a written confirmation of payment. *For questions about your application, contact EPBA directly.*

When Should I Submit the Reimbursement Form?

You should submit the application to EBPA as early as possible, preferably before the beginning of a school year. You can submit an application after a term begins, but no later than June 30 for the current academic year (Fall, Winter, Spring) and no later than October 31 each year for the most recent Summer term.

Tax Treatment

Under current Internal Revenue Service (IRS) regulations, a CTS only counts as taxable income when it benefits the dependent child of a same-sex domestic partner. **Note:** *If a student receives [Tuition Exemption](#) for a Columbia Summer Session, or for a term as a visiting student in the Special Students Program, this will also be taxable income if the student is the dependent child of a same-sex domestic partner.*