

Dear Colleague,

You are receiving this communication because you may be enrolled in graduate-level studies (non-degree course(s) or a degree program) and do not have a Job-Related Graduate Education Certification form on your student account record.

**Important: If you do not submit a Job-Related Graduate Education Certification Form demonstrating these courses are related to your work at the University, your paycheck will be taxed for the tuition value of courses exceeding the annual federal limit.**

According to Internal Revenue Service (IRS) guidelines, tuition exemption benefits for graduate-level studies (course numbers 4000 & above) are exempt from taxation up to the federal limit of \$5,250 in a calendar year. The value of tuition exemption benefits above the federal limit of \$5,250 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 summer classes over the July through September pay periods.

**The one exception to this IRS guideline** is for graduate-level studies certified as job-related per IRS-defined criteria.

For guidelines and instructions on how to complete the Job-Related Graduate Education Certification Form, go <http://hr.columbia.edu/find-out-about/benefits/job-related-graduate-education-certification>.

**What You Need to Know – Job-Related Graduate Education Certification Forms**

To ensure the tax exemption is applied to your student account for:

- **Non-Degree Programs** – Forms must be certified and submitted each term with your Tuition Exemption Benefits eligibility form to the Student Financial Service office at the school where you are enrolled.
- **Degree Programs** – Forms must only be certified once (unless you change jobs); however, a copy of the certified form must be submitted each term with your Tuition Exemption Benefits eligibility form to the Student Financial Service office at the school where you are enrolled.

Note: Forms must be submitted Friday, June 30th, 2017

**To Submit Forms:**

Email or drop off your signed form(s):

	Email	In Person
<b>Columbia Programs</b>	<a href="mailto:Morningside_Campus:tuitionexemption-students@columbia.edu">Morningside Campus:tuitionexemption-students@columbia.edu</a>	<i>Morningside Campus: 205 Kent Hall Medical Campus: 1-141 Black Building</i>
<b>Teachers College Programs</b>	<a href="mailto:bursar@tc.columbia.edu">bursar@tc.columbia.edu</a>	Thompson Hall, Room 133

If you have any questions about your student account, please contact Student Financial Services at <http://askus.columbia.edu>, at Morningside, 205 Kent Hall, (212) 854-4400; and at CUMC, 1-141 Black Building, or by phone at [212-342-4790](tel:212-342-4790).

Best regards,

Michael J. Thivierge, Director, Tuition Benefits Administration  
Jino George, Interim Director, Student Accounts, Student Financial Services – Morningside  
Tonya Anderson, Executive Director, Registration & Financial Services – CUMC