



Job Related Graduate Education Certification: Employee Instructions

Teachers College provides employees using Tuition Exemption benefits for their own graduate-level education at the College, the opportunity to certify that their education is job-related per IRS tax regulation. That regulation allows the value of job-related graduate courses to be eligible for federal tax exemption.

Please follow these steps to apply for the tax exemption:

1. Ensure you have been accepted to the desired program, and you 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. Review the Tuition Exemption Benefit policy by visiting: <https://www.tc.columbia.edu/policylibrary/human-resources/tuition-exemption-for-employees/>
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 Teachers College or the law for me to keep my current 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 for Graduate Level Degree Program & Advanced Certificate Program or 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 advanced certificate program course summaries.
 - iv. 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 along with your Tuition Exemption Application on or before the designated tuition exemption application deadline for the applicable semester.



Important Notes:

- You must submit the *Job-Related Graduate Education Certification Form* **AND** the *Tuition Exemption Application Form* **together**, on or before the designated application deadline for the applicable semester.
- If you are enrolled in a graduate degree program or advanced certificate program, and it is certified as job-related by your supervisor, you only have to certify once; **however, a copy of the certified form must be submitted each term with your Tuition Exemption Application.**
- 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 a graduate-level course(s) 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**

Eligible Advanced Certificate Programs:

In accordance with the Tuition Exemption Policy, Section 4.1.17, there are currently three Advanced Certificate Programs that are eligible for the tuition exemption benefit:

1. The Executive Master's Program in Change Management,
2. The Summer Principals Academy, and
3. The Adult Education Guided Independent Study (AEGIS) Program

Forms: Job Related Graduate Education Certification

- [Graduate Level Degree Program or Advanced Certificate Program Form](#)
- [Graduate Level Courses – Non-Degree Program Form](#)

For questions on Tuition Exemption Benefits Eligibility and the Job-Related Education Certification, email the HR Benefits Team at benefits@tc.columbia.edu or call 212-678-3175.