



Job Related Graduate Education Certification: Supervisor 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.

Supervisors should follow these steps to determine whether a staff member is eligible for the tuition tax exemption:

1. Compare the 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 Teachers College 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 Approved forms to the employee for submission to the Human Resources office.
If Denied, provide a reason for the Denial, and return form to the employee. Denied forms should not be submitted to the Human Resources office.

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 Masters 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.