Tuition Exemption Benefits for Officers

(Effective after July 2, 2012)

For Full-Time Officers of the University (includes Officers of Instruction, Administration, the Libraries and Research) and their Eligible Family Members

The Tuition Exemption Benefit Program pays tuition costs, depending on your eligibility, for your undergraduate and graduate courses at Columbia University, Barnard College, and Teachers College.

Note that this is not a reimbursement or remission program; your tuition is simply exempted. However, you are responsible for all fees—forexample course fees, textbooks and housing fees—where applicable.

To find out about the benefit available to you, read this policy document thoroughly before you apply for the benefit. This material will help you be fully prepared.

An eligible Officer’s family members may also qualify for Tuition Exemption.

To receive the Tuition Exemption Benefit, Officers and their eligible family members must first be accepted and enrolled in the school they wish to attend. For more information, see the Admissions page of the main Columbia website.

If an Officer’s child is registered as an undergraduate at an institution other than Columbia or Barnard College, he or she may be eligible for a College Tuition Scholarship (CTS). For full details, please consult the College Tuition Scholarship Program policy.

The benefit varies for Officers and their family members, so please review this policy carefully.

Columbia University reserves the right to change or terminate the Tuition Exemption Benefit Program at any time. Please note that The Tuition Exemption Benefit Program does not cover courses taken outside Columbia University, Barnard College or Teachers College.

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

Who is Eligible

Most regular, full-time, salaried Officers are eligible, with varying benefits depending on their respective positions at the University.

Those officers who are ineligible include:

- Visiting Officers of Instruction or Research
- Part-Time Officers
- Officers not on Columbia’s United States payroll
- Officers who have not met applicable waiting periods

Waiting Periods

Eligibility depends on the Officer’s hire date and years of service, as well as their role at the University. The academic year begins with the fall term.

In general, Officers must meet a service requirement of two (2) years of full-time, continuous service before they become eligible for Tuition Exemption for themselves.

After the service requirement is met, eligibility begins at the start of the next full term that begins after the eligibility date.

What’s Covered

The Tuition Exemption Benefit Program pays undergraduate or graduate tuition costs for Officers each term, depending on the hire date, degree matriculation and waiting period conditions outlined in the table on page 4. Post-baccalaureate certificate programs at Columbia University (not Barnard College or Teachers College) are considered graduate degree programs for Tuition Exemption Benefit purposes.

The Program does not cover non-credit courses; course, lab or other school-specific fees; textbooks; housing fees; or tuition charged for auditing courses. For more information on coverage, see Courses Not Covered.

---

1 An Officer will have a break in full-time continuous service if he or she voluntarily transfers to part-time status or terminates service for more than 31 days due to appointment ending, resignation, retirement, layoff, or involuntary termination. Effective after July 1, 2011, if an Officer involuntarily transfers to part-time status he or she will not be considered to have a break in full-time continuous service until he or she has been part-time for twelve (12) full months. Paid and unpaid leaves of absence are not considered a termination of service. Full-time continuous service as Support Staff immediately prior to a promotion to an Officer, shall count toward the two (2) year full-time continuous service requirement. A full-time post-doctoral fellow not on Columbia’s payroll will not have time prior to joining Columbia’s payroll counted toward the two (2) year full-time continuous service requirement.

2 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.
The below table assumes the applicable two-year waiting period has been met. Students may not be enrolled in degree and non-degree programs simultaneously.

<table>
<thead>
<tr>
<th>Officer Group</th>
<th>What’s Covered</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Officers of Instruction and Research</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Professorial or Equivalent Rank</strong></td>
<td></td>
</tr>
</tbody>
</table>
| • An **Officer of Instruction** is in a Professorial Rank if he or she is a Professor, Associate Professor, or Assistant Professor, including clinical, professional practice and “at affiliated hospital” titles. | • **Degree programs**: One (1) course per term, up to three (3) per academic year, in undergraduate and master’s degree programs at Columbia only. Post-baccalaureate certificate program are treated as graduate degree programs.  
  ◦ **Exception**: Officers who were hired, rehired, promoted or appointed on or before July 1, 2011, who are matriculated in a bachelor’s, master’s or doctoral degree program at Columbia only that began by the Fall 2011 term, do not have a waiting period for the above benefit.  
  ◦ **Non-degree studies**: One (1) course per academic year, in non-degree programs at Columbia only.  
  ◦ **Note**: The program does not pay for non-degree courses at Barnard College or Teachers College.  
  ◦ **Exception**: There is no waiting period for non-degree courses for Officers hired, rehired, promoted, or appointed on or before July 1, 2011. |
| • An **Officer of Research** is in an equivalent rank if he or she is a Senior Research Scientist, Research Scientist, Associate Research Scientist, Senior Research Scholar, Research Scholar or Associate Research Scholar, Lamont Research Professor, Lamont Associate Research Professor, or Lamont Assistant Research Professor. | • **Degree programs**: One (1) course per term, up to three (3) per academic year, in undergraduate and master’s degree programs at Columbia only. Post-baccalaureate certificate program are treated as graduate degree programs.  
  ◦ **Exception**: Officers who were hired, rehired, promoted or appointed on or before July 1, 2011, who are matriculated in a bachelor’s, master’s or doctoral degree program at Columbia only, that began by the Fall 2011 term, do not have a waiting period for the above benefit.  
  ◦ **Non-degree studies**: One (1) course per term, with a maximum of two (2) per academic year, in non-degree programs at Columbia only.  
  ◦ **Note**: The program does not pay for non-
In the event that the information contained in this policy conflicts with any other published information, this policy prevails.

<table>
<thead>
<tr>
<th>Officer Group</th>
<th>What’s Covered</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><em>degree courses at Barnard College or Teachers College.</em></td>
</tr>
<tr>
<td></td>
<td>• <em>Exception:</em> There is no waiting period for non-degree courses for Officers hired, rehired, promoted, or appointed on or before July 1, 2011.</td>
</tr>
</tbody>
</table>

**Non-Professorial Rank**

- An Officer is in a non-professorial rank if he or she is an Instructor, Senior Lecturer, Senior Lecturer in Discipline, Lecturer, Lecturer in Discipline, Associate, Associate in Discipline, or Assistant.

- *Degree programs:* The Tuition Exemption Benefit pays for two (2) courses per term, up to six (6) per academic year, toward undergraduate and master’s degree programs at Columbia, Barnard College, and Teachers College. Post–baccalaureate certificate programs at Columbia only, are treated as graduate degree programs.
  - *Exception:* Officers who were hired, rehired, promoted, or appointed on or before July 1, 2011, who are matriculated in a bachelor’s master’s, or doctoral degree program at Columbia, Barnard College, or Teachers College that began by the Fall 2011 term, are eligible for up to fifteen (15) points of Tuition Exemption per term to complete that degree program with no waiting period. Any subsequent degree programs are covered as described above.

- *Non-degree studies:* For non-degree, for-credit courses, the Tuition Exemption Benefit pays for one (1) course per term, with a maximum of two (2) per academic year at Columbia only.
  - *Exception:* There is no waiting period for non-degree courses for Officers hired, rehired, promoted, or appointed on or before July 1, 2011.
<table>
<thead>
<tr>
<th>Officer Group</th>
<th>What’s Covered</th>
</tr>
</thead>
</table>
| Officers of Administration and the Libraries                        | • **Degree programs:** The Tuition Exemption Benefit pays for **two (2) courses per term**, up to six (6) per academic year, toward undergraduate and master’s degree programs at Columbia, Barnard College, and Teachers College. Post-baccalaureate certificate programs, at Columbia only, are treated as graduate degree programs.  
  ♦ Exception: Officers who were hired, rehired, promoted, or appointed on or before July 1, 2011, who are matriculated in a bachelor’s master’s or doctoral degree program at Columbia, Barnard College, or Teachers College that began by the Fall 2011 term, are eligible for up to fifteen (15) points of Tuition Exemption per term to complete that degree program with no waiting period. Any subsequent degree programs are covered as described above.  
  • **Non-degree studies:** For non-degree, for-credit courses, the Tuition Exemption Benefit pays for **one (1) course per term, with a maximum of two (2) per academic year** at Columbia only  
  ♦ Exception: There is no waiting period for non-degree courses for Officers hired, rehired, promoted, or appointed on or before July 1, 2011. |
| Postdoctoral Research Scientists/Scholars, Postdoctoral Research Fellows, Postdoctoral Clinical Fellows | • For the American Language Program only, the Tuition Exemption Benefit pays for **one (1) course per term**, up to a maximum of two (2) per academic year (all sessions during the Summer Term count as one term). The program does not pay for other courses, nor for any courses taken by spouses, same-sex domestic partners, or children. There is no waiting period. |

*In the event that the information contained in this policy conflicts with any other published information, this policy prevails.*
Important Note About Summer Term

Summer Term comprises several overlapping sessions. Individual summer sessions do not count as “terms.” Tuition Exemption covers the available amount spread over the entire Summer Term, not the available amount for each session. For example, an Officer who is in a category eligible for one course per term would be able to receive the Tuition Exemption Benefit for one course during all the summer sessions. An Officer eligible for fifteen (15) points per term would be able to receive the Tuition Exemption Benefit for up to fifteen (15) points during the summer sessions.

Courses Not Covered

The following courses are not covered for any Officer by the Tuition Exemption Benefit:

- Non-credit courses
- For-credit courses at Teachers College or Barnard College taken as a special student
- Certificate programs at Teachers College or Barnard College
- Courses with no point/credit value
- Applied music courses (i.e., musical instrument instruction)
- Courses whose course number begins with the letter “Q” or “N,” unless such a course is taken to fulfill a degree requirement
- Any courses you audit
- Any doctoral courses

Changes in Employment Status That May Affect Eligibility

<table>
<thead>
<tr>
<th>Employment Status Change</th>
<th>How it Affects Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Layoff</td>
<td>If an Officer is laid off during a term, Tuition Exemption for that term will not be revoked. However, the Officer will not be granted Tuition Exemption for any subsequent term.</td>
</tr>
<tr>
<td>Involuntary Termination or Transfer to Part-Time</td>
<td>In general, if the Officer’s employment is involuntarily terminated, discharged, or released by Columbia University—other than for cause—during a term, or transferred to part-time status, the Tuition Exemption Benefit for that term will not be revoked. However, the Officer will not be granted Tuition Exemption for any subsequent term.</td>
</tr>
<tr>
<td></td>
<td>If an Officer's employment is terminated for cause, eligibility for the Tuition Exemption Benefits as an Officer officially ends at the close of business on the last day of the Officer's active, full-time employment. The Officer will be required to refund the remaining portion of any Tuition Exemption Benefit received for the term, based on the “Repayment of Your Tuition Exemption Benefit” section of the policy.</td>
</tr>
<tr>
<td>Employment Status Change</td>
<td>How it Affects Eligibility</td>
</tr>
<tr>
<td>--------------------------</td>
<td>--------------------------</td>
</tr>
</tbody>
</table>
| **Resignation (Voluntary Termination)** | If an Officer resigns, eligibility for the Tuition Exemption Benefit as an Officer officially ends at the close of business on the last day of the Officer’s active, full-time employment.  
If the Tuition Exemption Benefit has already been granted, the Officer will be required to refund the remaining portion of the benefit, based on the “Repayment of Your Tuition Exemption Benefit” section of the policy. |
| **Voluntary Change to Part-Time Appointment** | If an Officer voluntarily switches from a full-time to a part-time appointment, the Tuition Exemption Benefit for that term will not be revoked. However, the Officer will not be granted Tuition Exemption for any subsequent term. |
| **Leaves of Absence** | Officers on any paid leave of absence or on sabbatical, and Officers of Research on unpaid leave due to lapse of funding, are still considered to be full-time Officers and are eligible for Tuition Exemption.  
If an Officer is on an unpaid leave (other than for lapse of funding) during a term, Tuition Exemption for that term will not be revoked. However, the Officer will not be granted Tuition Exemption for any subsequent term until the Officer returns from unpaid leave. |
| **Promotion to Officer** | If a support staff employee is promoted to an Officer after July 1, 2011, the new Officer will be grandfathered in the support staff Tuition Exemption Benefit until the end of the term in which they complete the two (2) year continuous full-time service requirement for the Officer Tuition Exemption Benefit. Full-time continuous service as support staff counts toward the Officer’s two (2) year service requirement.  
However, if the promotion is after the Officer has met the two (2) year continuous full-time service requirement, the Officer can finish the current term under the support staff Tuition Exemption Benefit, but the Officer Tuition Exemption Benefit will apply to the next term.  
**Note:** Those who are promoted to Officer should contact the Columbia Benefits Service Center, 212-851-7000 or hrbenefits@columbia.edu, for instructions on applying for the benefit. |
| **Flexible Work Arrangements—for Officers of Administration and the Libraries only** | Flextime and Telecommuting arrangements do not alter the number of hours worked and, therefore, do not affect eligibility for Tuition Exemption.  
The Nine-, Ten- and Eleven-Month Employment Program has implications for eligibility, as follows:  
The Eleven-Month Program maintains the same tuition benefit eligibility as other full-time, benefits-eligible Officers. |
### Employment Status Change

<table>
<thead>
<tr>
<th>How it Affects Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Ten-Month Program means an Officer is eligible for 83% of the full-time benefit.</td>
</tr>
<tr>
<td>The Nine-Month Program means an Officer is eligible for 75% of the full-time benefit</td>
</tr>
</tbody>
</table>

**For the full Flexible Work Arrangements guidelines, visit the Work/Life website.**

### Retirement

Upon an Officer’s retirement, the Officer is eligible to receive Tuition Exemption only to complete a degree program begun before retirement. The Officer must maintain matriculation in the degree program in order to qualify for the benefit. To retire with this benefit, an Officer must be 55 years or older and must have completed ten years of continuous benefits-eligible service on and after age 45, and must have retired immediately after terminating employment with Columbia.

**Special eligibility for retirees:** As a retiree of Columbia University, the Officer is eligible to audit certain courses at the Columbia University School of Continuing Education. Audit tuition and all fees will be exempted. Applicants are strongly encouraged to submit completed applications online at least one month prior to the start of the term at the [School of Continuing Education](#).

The Officer should indicate that they are a Columbia University retiree and scan and attach both sides of their Columbia retiree ID to the application.

Only academic-year courses may be audited. Auditing is not allowed for the Summer Term courses.

A limited number of courses are available to auditors. To view the courses open to auditors, please go to the [Directory of Classes](#), Columbia’s online course bulletin. Officers can search for auditing courses by clicking “A” in the “Course Listings by Subject” box and scrolling down to where the auditing courses are listed or by clicking “A” in the “Course Listings by Department” box and scrolling down to where the Auditing Department is listed. All courses eligible for auditing begin with the word “Auditing”.

Officers may contact the Office of Admissions at the School of Continuing Education at 212-854-9666 or email [ce-info@columbia.edu](mailto:ce-info@columbia.edu).

### Phased Retirement

Once an Officer begins Phased Retirement, he or she will be treated as an active full-time Officer for purposes of the Tuition Exemption Benefit, until the retirement date. After retirement, he or she will be treated as described above in the **Retirement** section.
Repayment of Your Tuition Exemption Benefit

PLEASE NOTE: These are estimates only; please refer to the tuition information and calendar of your school's Registrar. Please contact central Student Financial Services at tuitionexemption-students@columbia.edu to arrange payment of a refund.

<table>
<thead>
<tr>
<th>Per Term</th>
<th>1/4 Through Term</th>
<th>1/2 Through Term</th>
<th>3/4 Through Term</th>
<th>End of Term</th>
</tr>
</thead>
<tbody>
<tr>
<td>If Officer voluntarily terminates employment from Columbia University:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>You must pay back:</td>
<td>75%</td>
<td>50%</td>
<td>25%</td>
<td>0%</td>
</tr>
</tbody>
</table>

Withdrawing From Courses

Once an Officer applies for the Tuition Exemption Benefit, he or she may drop a course before the close of the Change of Program Period without using the Tuition Exemption Benefit.

After the close of the Change of Program Period, the Officer must contact the school in which he or she is enrolled about dropping a course. Additionally, if the Officer drops a course after the end of the Change of Program Period, the Officer will be deemed to have used the Tuition Exemption Benefit for one course, even though the amount of the Tuition Exemption Benefit may be pro-rated based on the withdrawal date. This course will count toward any course limitation in the Tuition Exemption Benefit Policy.

If you need to drop a course after the end of the Change of Program period as described above, and you do not want the dropped course to count toward any Tuition Exemption Benefit course limitation, you must contact Student Financial Services and ask that the Tuition Exemption Benefit be removed from your student account. You then will be responsible for any remaining tuition liability. However, the dropped course will no longer count toward any course limits in the Tuition Exemption Benefit Policy.

Next Steps

Please see How to Apply for details on how to apply for the Tuition Exemption Benefit.
Spouses/Same-Sex Domestic Partners

Eligibility

Provided you are an eligible Officer as defined on page 4, your spouse’s or same-sex domestic partner’s eligibility for undergraduate or graduate tuition depends on your hire date, as detailed below.

- **Officers Hired, Rehired, Appointed, or Promoted After July 1, 2011**: There are no undergraduate or graduate tuition benefits for the spouses or same-sex domestic partners of Officers hired, rehired, appointed or promoted after July 1, 2011.

- **Officers Hired On or Before July 1, 2011**:  
  **Undergraduate Tuition**
  
  The Tuition Exemption Benefit pays 100% of tuition costs for an eligible Officer’s spouse or same-sex domestic partner each term for an undergraduate degree program that began by the Fall Term 2011, at Columbia only, until that degree program is completed. Spouses and same-sex domestic partners who have received a bachelor’s degree from any accredited academic institution are not eligible for this Tuition Exemption Benefit.

  **Graduate Tuition**
  **Course Numbers 4000 and Above**
  (unless taken to fulfill an undergraduate degree requirement)

  *Note*: Post-baccalaureate certificate programs at Columbia University (not Barnard College or Teachers College) are considered graduate degree programs for this Tuition Exemption Benefit.

  A spouse’s or same-sex domestic partner’s Tuition Exemption Benefit for **graduate-level courses** depends on the Officer’s date of appointment as a full-time, regular Officer of the University.

Definition of Same-Sex Domestic Partners

Please see **Benefits Highlights for Officers** to understand the definitions of same-sex domestic partners for purposes of receiving University benefits. Tuition Exemption for same-sex domestic partners is taxable income under Internal Revenue Service (IRS) regulations; please see **Tax Treatment** for more information.
What’s Covered

Undergraduate Tuition
at Columbia only

<table>
<thead>
<tr>
<th>Officer’s Hire Date</th>
<th>What Is Covered</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officer was hired, rehired, appointed or promoted after July 1, 2011</td>
<td>Spouses or same-sex domestic partners of Officers hired after July 1, 2011, are not eligible to receive the Tuition Exemption Benefit for undergraduate tuition.</td>
</tr>
<tr>
<td>Officer was hired, rehired, appointed or promoted on or prior to July 1, 2011</td>
<td>Spouses or same-sex domestic partners of Officers hired on or before July 1, 2011, are eligible for undergraduate Tuition Exemption Benefits equal to 100% of tuition costs. However, the benefit is only available if the spouse or same-sex domestic partner is matriculated in an undergraduate degree program that began by the Fall Term 2011, at Columbia only. The Tuition Exemption Benefit will only be available for the completion of that undergraduate degree program.</td>
</tr>
</tbody>
</table>

Graduate Tuition
at Columbia only

<table>
<thead>
<tr>
<th>Officer’s Hire Date</th>
<th>What Is Covered</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officer was hired, rehired, appointed, or promoted after June 30, 1993</td>
<td>Spouses or same-sex domestic partners of Officers hired after June 30, 1993, are not eligible for the Tuition Exemption Benefit for graduate school or graduate-level courses.</td>
</tr>
<tr>
<td>Officer was hired, rehired, appointed or promoted between July 1, 1987 and June 30, 1993</td>
<td>Spouses or same-sex domestic partners of Officers continuously employed as full-time, regular Officers at Columbia University since June 30, 1993 are eligible to receive Tuition Exemption for graduate school or graduate-level courses, of seven (7) points per term, with the following exceptions: Spouses and same-sex domestic partners of Officers employed in the Law School are not eligible for this benefit, and those of other Officers may not use the benefit toward courses in the Law School.</td>
</tr>
<tr>
<td>Officer was hired, rehired, appointed, or promoted before July 1, 1987</td>
<td>Spouses or same-sex domestic partners of Officers continuously employed as full-time, regular Officers at Columbia University before July 1, 1987 are eligible to receive Tuition Exemption for graduate school or graduate-level courses, of 100% of tuition costs, with the following exceptions: Spouses and same-sex domestic partners of Officers employed in the Law School are not eligible for this benefit, and those of other Officers may not use the benefit toward courses in the Law School.</td>
</tr>
</tbody>
</table>
Courses Not Covered

The following courses are not covered by Tuition Exemption for spouses or same-sex domestic partners:

- Courses or certificate programs offered at Teachers College, Barnard College or Columbia Law School
- Courses with no point/credit value
- Applied music courses (i.e., musical instrument instruction)
- Continuing education courses (i.e., those beginning with the letter “Q” or “N,” unless such a course is taken to fulfill a degree requirement)
- Any audited courses
- Courses taken toward a second bachelor’s degree
- Any doctoral courses

Changes in the Officer’s Employment Status That May Affect Eligibility

<table>
<thead>
<tr>
<th>Employment Status Change</th>
<th>How it Affects Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Layoff</td>
<td>If an Officer is laid off during a term, Tuition Exemption for that term will not be revoked. However, the Officer’s spouse or same-sex domestic partner will not be granted Tuition Exemption for any subsequent term.</td>
</tr>
</tbody>
</table>
| Involuntary Termination or Transfer to Part-Time | In general, if the Officer’s employment is involuntarily terminated, discharged, transferred to part-time or released by Columbia University—other than for cause—during a term, the Tuition Exemption Benefit for that term will not be revoked. However, the Officer’s spouse or same-sex domestic partner will not be granted Tuition Exemption for any subsequent term.  
If an Officer’s employment is terminated for cause, the Officer will be required to refund the remaining portion of any Tuition Exemption Benefit received for the term, based on “Repaying Your Tuition Exemption Benefit” below. |
| Resignation (Voluntary Termination) | If an Officer resigns, eligibility for the Tuition Exemption Benefit for the spouse or same-sex domestic partner officially ends at the close of business on the last day of the Officer’s active, full-time employment.  
If the Tuition Exemption Benefit has already been granted, the Officer will be required to refund the remaining portion of the benefit, based on the “Repaying Your Tuition Exemption Benefit” table below. |
| Voluntary Change to Part-Time Employment | If an Officer voluntarily switches from a full-time to a part-time appointment, the Tuition Exemption Benefit will not be revoked. However, the Officer’s spouse or same-sex domestic partner will not be granted Tuition Exemption for any subsequent term. |
| Leaves of Absence | If an Officer is granted a paid or unpaid leave of absence, eligibility for the spouse or same-sex domestic partner is not affected. |
In the event that the information contained in this policy conflicts with any other published information, this policy prevails.

<table>
<thead>
<tr>
<th>Employment Status Change</th>
<th>How it Affects Eligibility</th>
</tr>
</thead>
</table>
| **Promotion to Officer** | If a Support Staff employee is promoted to an Officer after July 1, 2011 and the spouse or same-sex domestic partner was matriculated in a degree program at the time of the promotion and was receiving Support Staff Tuition Exemption, the spouse or same-sex domestic partner may complete the degree program under the Support Staff Tuition Exemption Benefit.  
   **Note:** Those who are promoted to Officer should contact the Columbia Benefits Service Center, 212-851-7000 or hrbenefits@columbia.edu, for instructions on applying for the benefit. |
| **Retirement** | Upon an Officer’s retirement, the spouse or same-sex domestic partner is eligible to receive Tuition Exemption only to complete a degree program for which they were eligible, and begun before the Officer’s retirement. The spouse or same-sex domestic partner must remain continuously matriculated in the degree program. 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 on and after age 45 and retire immediately after terminating employment with Columbia. |
| **Death** | For a deceased Officer at any age, if the Officer had completed:  
   - Ten (10) years of full-time service at death, the spouse or same-sex domestic partner is eligible to receive the Tuition Exemption Benefit only to complete a degree program in which they were matriculated before the Officer’s death. The spouse or same-sex domestic partner must remain matriculated in the degree program.  
   - Less than ten (10) years of full-time service at death, the spouse or same-sex domestic partner may receive Tuition Exemption through the end of the term in which he/she is currently registered. |
Repaying Your Tuition Exemption Benefit

**PLEASE NOTE:** These are estimates only; please refer to the tuition policy and calendar of your school's Registrar. Please contact central Student Financial Services at tuitionexemption-students@columbia.edu to arrange payment of a refund.

<table>
<thead>
<tr>
<th>Per Term</th>
<th>1/4 Through Term</th>
<th>1/2 Through Term</th>
<th>3/4 Through Term</th>
<th>End of Term</th>
</tr>
</thead>
<tbody>
<tr>
<td>You must refund:</td>
<td>75%</td>
<td>50%</td>
<td>25%</td>
<td>0%</td>
</tr>
</tbody>
</table>

Withdrawing From Courses

Once a spouse or same-sex domestic partner applies for the Tuition Exemption Benefit, he or she may drop a course before the end of the Change of Program Period without using the Tuition Exemption Benefit.

After the close of the Change of Program Period, the student must contact the school in which he or she is enrolled about dropping a course. Additionally, if the spouse or same-sex domestic partner drops a course after the end of the Change of Program Period, the spouse or same-sex domestic partner will be deemed to have used the Tuition Exemption Benefit for one course, even though the amount of the Tuition Exemption Benefit may be pro-rated based on the withdrawal date. This course will count toward any course limitation in the Tuition Exemption Benefit Policy.

If you need to drop a course after the end of the Change of Program period as described above, and you do not want the dropped course to count toward any Tuition Exemption Benefit course limitation, you must contact Student Financial Services and ask that the Tuition Exemption Benefit be removed from the student account. You (the student) then will be responsible for any remaining tuition liability. However, the dropped course will no longer count toward any course limits in the Tuition Exemption Benefit Policy.

**Next Steps**

Please see [How to Apply](#) for details on how to apply for the Tuition Exemption Benefit.
Children

Eligibility and Waiting Periods

Provided you are an eligible Officer as defined on page 4, your children may be eligible for varying levels of Tuition Exemption at Columbia and Barnard College based on your hire date. The child also must meet the criteria in the following sections.

Waiting Periods:

- **An Officer hired, rehired, appointed or promoted to an Officer after July 1, 2011**, must complete four years of full-time continuous employment, without a break in service longer than 31 days, before children are eligible. Full-time continuous employment as Support Staff immediately prior to promotion, counts toward this four-year waiting period.
- An Officer hired, rehired, appointed, or promoted to an Officer on or before July 1, 2011, does not have a waiting period before children are eligible.

Eligibility: Undergraduate Tuition

**Eligible children** are age 25 or under, at the time they begin matriculation for their undergraduate degree and are the biological children, adopted children or stepchildren, or are under the legal guardianship of:

- A full-time, salaried Officer of administration, instruction, the libraries, or research; or
- The spouse or same-sex domestic partner of a full-time, salaried Officer (for example, stepchildren of Officers are eligible).

After a child attains age 26, they must maintain matriculation status in the degree program they started prior to attaining age 26 in order to be eligible for the Tuition Exemption Benefit.

**Ineligible children** are those who are over age 25 at the time they begin matriculation for their undergraduate degree, or are the children of:

- A visiting Officer of instruction or research
- A part-time Officer
- A postdoctoral research scientist/scholar, postdoctoral research fellow or postdoctoral clinical fellow
- The spouse or same-sex domestic partner of a visiting Officer or postdoctoral research scientist/scholar, postdoctoral research fellow or postdoctoral clinical fellow

Additional Eligibility Requirements:

Regardless of the Officer’s hire date and the child's age, the child must also meet the following requirements:

- The child is registered in an undergraduate degree program at Columbia College, Barnard College, the School of General Studies, or the Fu Foundation School of Engineering and Applied Sciences;

**OR**

- The child has completed high school, is registered as a non-degree student in an undergraduate course (below 4000), at Columbia only, and can satisfy the following conditions:

In the event that the information contained in this policy conflicts with any other published information, this policy prevails.
1. Demonstrate in writing on the letterhead of an external institution, that the child is a candidate in good standing at another accredited undergraduate institution, and that the courses taken at Columbia will fulfill part of the child’s academic program. The child may enroll through the School of Continuing Education as a visiting special student for up to two terms;

or

2. The child is enrolled in courses at Columbia that are required for admission into an accredited undergraduate or graduate degree program at an external institution, as specified in writing by an admissions officer of the external program.

An accredited institution is one that is accredited by an organization recognized by the American Council on Education.

Note that for Columbia University Officers’ children who attend Barnard College, the Tuition Exemption Benefit is limited to 8 Fall and Spring Terms. Courses taken at Barnard College during the summer are not counted against the 8-term limit.

Eligibility: Graduate Tuition

Eligibility for graduate tuition is limited to the children of certain Officers hired prior to 1993, as detailed in “What’s Covered” on page 19.
What’s Covered

Undergraduate Tuition

<table>
<thead>
<tr>
<th>Officer’s Hire Date</th>
<th>What is Covered</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officer is hired, rehired, appointed, or promoted after July 1, 2011</td>
<td>A full-time, salaried Officer (as defined in “Officers: Who is Eligible” and “Officers: What’s Covered”) hired, rehired, appointed, or promoted to an Officer after July 1, 2011, must complete four (4) years of full-time continuous employment, without a break in service longer than 31 days, before children are eligible. Full-time continuous employment as Support Staff immediately prior to promotion, counts toward this four-year waiting period. Once the waiting period is met, the children of a full-time salaried Officer who is hired, appointed or promoted to an Officer after July 1, 2011, are eligible to receive Tuition Exemption of 100% Tuition for the next full term that begins after the Officer’s eligibility date. For details regarding terms, refer to the academic calendar of the particular school.</td>
</tr>
<tr>
<td>Officer is hired, rehired, appointed, or promoted on or before July 1, 2011</td>
<td>The children of a full-time, salaried Officer (as defined in “Officers: Who is Eligible” and “Officers: What’s Covered”) hired, appointed, or promoted to an Officer on or before July 1, 2011 and without a break in service of more than 31 days after July 1, 2011, are eligible to receive Tuition Exemption for 100% tuition for the next full term that begins after the Officer is hired or promoted. For details regarding terms, refer to the academic calendar of the particular school.</td>
</tr>
</tbody>
</table>

Graduate Tuition

Eligibility for graduate tuition depends on the Officer’s hire date as a full-time, regular Officer of the University:

<table>
<thead>
<tr>
<th>Officer’s Hire Date</th>
<th>What is Covered</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officer was hired, rehired, appointed, or promoted after June 30, 1993 and has been continuously employed at Columbia University</td>
<td>There is no Tuition Exemption Benefit for graduate school or graduate-level courses for Officers’ children.</td>
</tr>
<tr>
<td>Officer was hired, rehired, appointed, or promoted between July 1, 1987 and June 30, 1993, and has been continuously employed at Columbia University</td>
<td>If the Officer has been employed continuously as a full-time regular Officer at Columbia University since June 30, 1993, the child’s Tuition Exemption Benefit for graduate school or graduate-level courses is equal to 50% of tuition costs, regardless of age, financial dependency, or marital status, with the following exceptions: children of Officers employed in the Law School are not eligible for this benefit, and those of other Officers may not use the benefit for courses in the Law School or Teachers College.</td>
</tr>
</tbody>
</table>
In the event that the information contained in this policy conflicts with any other published information, this policy prevails.
Primary Schools in New York City: Primary Tuition Scholarship Program

Younger children residing in the five boroughs of New York City, and attending primary school grades K-8 in an accredited private school that is also within the five boroughs, may be eligible for a Primary Tuition Scholarship (PTS). For full details, please consult the Primary Tuition Scholarship Program policy.

Courses Not Covered

The following courses are not covered by Tuition Exemption for dependent children:

- Courses offered at Teachers College
- Certificate programs at Barnard College or Teachers College
- Courses with no point/credit value
- Applied music courses (i.e., musical instrument instruction)
- Continuing education (i.e., those beginning with the letter “Q” or “N” unless such a course is taken to fulfill a degree requirement)
- Any audited courses

Changes in the Officer’s Employment Status That May Affect Children’s Eligibility

<table>
<thead>
<tr>
<th>Officer’s Employment Status Change</th>
<th>How It Affects Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Layoff</strong></td>
<td>If an Officer is laid off during a term, Tuition Exemption for that term will not be revoked. However, the Officer’s child will not be granted Tuition Exemption for any subsequent term.</td>
</tr>
</tbody>
</table>
| **Involuntary Termination or Involuntary Transfer to Part-Time** | In general, if the Officer’s employment is involuntarily terminated, discharged, transferred to Part-Time, or released by Columbia University—other than for cause—during a term, the Tuition Exemption Benefit for that term will not be revoked. However, the Officer’s child will not be granted Tuition Exemption for any subsequent term.  

If an Officer’s employment is terminated for cause, the Officer will be required to refund the remaining portion of any Tuition Exemption Benefit received for the term, based on “Repaying Your Tuition Exemption Benefit” below. |
| **Resignation (Voluntary Termination)** | If the Officer resigns or switches from a full-time to a part-time appointment, the child’s eligibility for the Tuition Exemption Benefit officially ends at the close of business on the last day of the Officer’s active, full-time employment.  

If any Tuition Exemption has already been granted for a term, the child or Officer may be required to refund a portion of the benefit, based on the “Repaying Your Tuition Exemption Benefit” table below. |
In the event that the information contained in this policy conflicts with any other published information, this policy prevails.

<table>
<thead>
<tr>
<th>Officer’s Employment Status Change</th>
<th>How It Affects Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voluntary Change to Part-Time Employment</td>
<td>If an Officer voluntarily switches from a full-time to a part-time appointment, eligibility for the Tuition Exemption Benefit for the child officially ends at the close of business on the last day of the Officer’s active, full-time employment. If the Tuition Exemption Benefit has already been granted, the Officer will be required to refund the remaining portion of the benefit, based on the “Repayment of Your Tuition Exemption Benefit” table below.</td>
</tr>
<tr>
<td>Leaves of Absence</td>
<td>If an Officer is granted a paid or unpaid leave of absence, including sabbaticals, eligibility for the child is not affected.</td>
</tr>
</tbody>
</table>
| Promotion to Officer | If a Support Staff employee is promoted to an Officer after July 1, 2011, the child may keep eligibility for the Support Staff Tuition Exemption Benefit until the four-year service requirement (including full-time continuous service as Support Staff) is met. Full-time continuous service as support staff immediately prior to promotion counts toward the four-year service requirement before Officers’ children may qualify for Tuition Exemption.  

**Note:** Those who are promoted to Officer should contact the Benefits Service Center, 212-851-7000 or hrbenefits@columbia.edu, for instructions on applying for the benefit. |
| Retirement | Upon the Officer’s retirement, children remain eligible for the Tuition Exemption Benefit 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 fifty-five (55) years or older and must have completed ten (10) years of continuous benefits-eligible service after on or after age forty-five (45) and must have retired immediately after terminating employment with Columbia. |
| Death | For a deceased Officer at any age, if the Officer had completed:  
  - Ten (10) years of benefits-eligible continuous service at death, children are eligible for the undergraduate Tuition Exemption Benefit 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.  
  - Less than ten (10) years of benefits-eligible continuous service at death, children are eligible to receive the Tuition Exemption Benefit only to complete a degree program in which they matriculated before the Officer’s death, under the terms in effect for active Officers with the same hire date. |
Repaying Your Tuition Exemption Benefit

PLEASE NOTE: These are estimates only; please refer to the tuition policy and calendar of your school's Registrar. Please contact central Student Financial Services at tuitionexemption-students@columbia.edu to arrange payment of a refund.

<table>
<thead>
<tr>
<th>Per Term</th>
<th>1/4 Through Term</th>
<th>1/2 Through Term</th>
<th>3/4 Through Term</th>
<th>End of Term</th>
</tr>
</thead>
<tbody>
<tr>
<td>If the Officer voluntarily terminates employment from Columbia University:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>You must refund:</td>
<td>75%</td>
<td>50%</td>
<td>25%</td>
<td>0%</td>
</tr>
</tbody>
</table>

Next Steps

Please see How to Apply for details on how to apply for the Tuition Exemption Benefit.
How to Apply

You must complete the application process for Tuition Exemption **at the beginning of each term**. This means your Tuition Benefit Eligibility Form and other materials must be submitted to the appropriate office at your school **during the Change of Program Period** (see the Academic Calendar for details).

If your application is not approved, you will be responsible for any tuition for courses you keep. Columbia University does not accept responsibility for denied coverage if you are found to be ineligible for the benefit.

**Getting Started:**

**Applying for the Tuition Exemption Benefit Program**

After you or your eligible family member has been accepted as a student and registered for classes, apply for Tuition Exemption **each term** by completing the following steps:

**Note:** Whether you are an Officer or an eligible family member, you will need to print, complete and sign your Tuition Benefit Eligibility Form from the CU Benefits Enrollment System. Family members will need the Officer to print this form for them.

**Officers: How to Apply**

**Every term:**

1. Log in with your UNI and password to print your Tuition Benefit Eligibility Form from the CU Benefits Enrollment System.

2. If you are a graduate student taking courses related to your work, complete a Job-Related Graduate Course Certification (PDF) form (also see Tax Treatment). This form must be completed by you and your supervisor, signed in ink and dated by you and your supervisor. Attach the form to your Tuition Benefit Eligibility Form.

3. Submit the completed and signed Tuition Benefit Eligibility Form and, if it applies, your signed original Job-Related Graduate Course Certification form, to the Student Service Center in 205 Kent Hall (Morningside), or Registration & Financial Services @ CUMC in 1-141 Black Building (Medical Center), during the Change of Program Period each term (see the Academic Calendar for details).

**Spouses/Same-Sex Domestic Partners and Children: How to Apply**

**Every term:**

1. The Officer must log in with his or her UNI and password to print your Tuition Benefit Eligibility Form from the CU Benefits Enrollment System. The online enrollment system contains your eligibility verification. **Note:** If you are the eligible child of two eligible Officers hired on or before July 1, 2011, each Officer must print, complete and sign the form.
2. If your eligibility does not appear in the system, the eligible Officer of your family will need to submit proof of your relationship to Columbia Benefits Service Center, which may consist of the following:

- **For a spouse** — marriage certificate;
- **For a same-sex domestic partner** — See Benefits Highlights for Officers for guidelines.
- **For a dependent child** — birth certificate; adoption papers or guardianship papers
- **For a dependent stepchild** — birth certificate, adoption papers or guardianship papers and marriage certificate;
- **For a child of a same-sex domestic partner** — birth certificate, adoption papers or guardianship papers, and domestic partnership documentation as described in Benefits Highlights

Once your dependent status is verified with the Columbia Benefits Service Center, the Officer will be able to print out the Tuition Benefit Eligibility Form with the appropriate dependents.

3. If you are an eligible child not enrolled in a degree program but taking courses at Columbia, you must provide additional documentation from another accredited college or university. This documentation must be on the other school’s letterhead; it must show that you are either a candidate in good standing at the other school (and that the courses you are taking are part of your academic program), or that you are enrolled in courses specified in writing by an admissions officer as required for admission into an accredited undergraduate or graduate degree program. The other school must be accredited by an organization recognized by the American Council on Education.

4. Submit the completed and signed Tuition Benefit Eligibility Form to Student Financial Services in 205 Kent Hall (Morningside), or Registration & Financial Services @ CUMC in 1-141 Black Building (Medical Center), **during the Change of Program Period each term** (see the Academic Calendar for details).

**Dropping Courses**

If you do not want to continue a course, you should arrange with the appropriate School and the Registrar to drop it **by the end of the first week of classes** to avoid any possibility of financial responsibility, and to avoid having the course count toward the course limits.

**Note:** Dropping all of your courses means withdrawing from the University. The University may charge a $75 fee for withdrawals depending on when you withdraw from the University, and this fee is not covered under this Tuition Exemption Benefit Program.

**CTS and PTS Programs**

For CTS/PTS Program procedures, see the College Tuition Scholarship or the Primary Tuition Scholarship.
Tax Treatment

**Tax Disclaimer**

If the Internal Revenue Service (IRS) challenges the University’s interpretation of the Internal Revenue Code with regard to tuition benefits, you may be liable for income tax on the cash value of the benefits, plus any penalty and interest assessed. Please consult your tax advisor for specific IRS tax regulations.

---

**Taxation of Undergraduate Courses (Below 4000)**

**Officers, Spouses, and Their Children**

As per IRS regulations, the Tuition Exemption Benefit for an undergraduate course is not treated as taxable income, unless the student covered by an Officer’s Tuition Exemption Benefit is taking the course as part of a graduate degree program.

**Same-Sex Domestic Partners and Their Children**

The value of any Tuition Exemption Benefit for same-sex domestic partners and their children is treated as part of the Officer’s taxable income by the federal government and, therefore, Columbia University will withhold taxes.

---

**Taxation of Graduate Courses (4000 & Above)**

**Officers**

The first $5,250 in a calendar year is exempt from taxation according to IRS regulations. Any additional Tuition Exemption in a calendar year that pays for graduate-level courses is treated as taxable income, with the following exceptions:

- The benefit is not taxable if the Officer is taking graduate-level courses as part of an undergraduate degree program.
- The benefit is not taxable if the Officer takes graduate-level courses that are considered “job related,” fulfilling the following two conditions established by the IRS:
  1. The course either maintains or improves skills required in your current position and/or is required by the University, or by law or regulations, to keep your current job or salary; and
  2. The course does not enable you to meet the minimum education requirements for your current job, and does not qualify you for a new trade or business.

  **Note:** Graduate courses taken as part of a doctoral program cannot be job-related. According to IRS regulations, they always qualify the student for a new trade or business.

In the event an Officer takes a graduate course that meets the above conditions for tax exemption, the Officer must fill out and submit a Job-Related Graduate Course Certification (PDF) in order to avoid tax withholding. The completed form, signed in ink by the Officer’s supervisor and submitted to Student Financial Services in 205 Kent Hall (Morningside) or Registration & Financial Services @ CUMC in 1-141 Black Building (Medical Center), ensures that no taxes related to the tuition benefit will be withheld from

---

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

the Officer’s paycheck. This form should be attached to and submitted with the Tuition Benefit Eligibility Form.

Officers’ Spouses and Children

The value of all Tuition Exemption that pays for graduate-level courses for an Officer’s spouse and children is treated as part of the Officer’s taxable income, unless a graduate-level course is taken as part of an undergraduate degree program. Therefore, Columbia will withhold taxes based on the flat tax rates.

Officers’ Same-sex Domestic Partners and Their Children

The value of any Tuition Exemption for same-sex domestic partners and their children is treated as part of the Officer’s taxable income by the federal government. Therefore, Columbia will withhold taxes based on the flat tax rates.

How Withholding Works

Income Tax Withholding for Officers

The cash equivalent of any taxable Tuition Exemption Benefit (as explained above) will be included in the Officer’s income statement, on the pay stub under “Taxable Tuition.” This will affect the amount of federal, state, local and FICA taxes deducted from the Officer’s pay.

The taxation of the Tuition Exemption Benefit is determined on an annualized basis. The amount of taxable tuition is added to the Officer’s base salary. The resulting total is taxed according to the annualized table, which is based on the Officer’s income level. The University will withhold taxes based on the federal, state and New York City (if you reside in NYC) flat tax rates. The full value of the Tuition Exemption Benefit will also be subject to FICA and Medicare payroll taxes. For information about tax rates, please visit the Columbia Payroll website at: http://finance.columbia.edu/controller/payroll/index.html

The University will spread the tax liability for tuition benefits over as many pay periods as possible:

- **Fall Term:** Taxes withheld October through December
- **Spring Term:** Taxes withheld January through May
- **Summer Term:** Taxes withheld June through September

If the Tuition Benefit Eligibility Form and Job-Related Graduate Course Certification (PDF) are not submitted by the end of the Change of Program period each term, the University will withhold taxes. Officers who can prove the courses are job-related may be eligible to deduct the income from their reported taxable income on their Form 1040 filing.

Taxable Tuition is reflected on Form 1098T issued by Columbia University.

Form 1099

In cases where the Officer does not receive a W-2 form—due to an unpaid leave of absence, retirement, or death—the University reports the Tuition Exemption as income to the government using a Form 1099, a copy of which is sent to the Officer (or to the student, if the Officer is deceased) at the end of the calendar year.

Questions

Questions about the amount of taxable tuition reported to the Payroll Office should be directed to the Tuition Exemption area of central Student Financial Services at (212) 854-6548 or tuitionexemption-students@columbia.edu.