

PROCEDURES FOR CUNY EMPLOYEES TUITION FEE WAIVER

PLEASE READ BEFORE COMPLETING THE TUITION FEE WAIVER FORM (OFSR 305)

As part of the "Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA)," which was signed into law on June 7, 2001, Section 127 of the Internal Revenue Code was extended permanently for both graduate and undergraduate courses, effective January 1, 2002. This benefit enables employers to assist workers to further their education at a cost of up to \$5,250 per year tax free, whether or not the course is job-related.

NOTE: CUNY eligible employees are hereby advised that undergraduate and graduate level courses in which they enroll in using the CUNY Employee Tuition Fee Waiver Form OFSR 305, **may** be reportable as wages and subject to withholdings if educational assistance benefits exceed the \$5,250 threshold are non job-related and do not meet the requirements of the "working condition fringe benefit" exclusion. To meet the requirements of "working condition fringe benefit" exclusion the course must: 1) maintain or improve skills that an employee is required to have for employment; and 2) be expressly required by the employer, or is legally required in order to retain an established employment relationship, status or rate of compensation. Moreover, the course must: 1) **not** be for the purpose of satisfying the minimum educational requirements to qualify for employment; and/or 2) **not** to qualify the employee for a promotion or transfer to a new trade or business.

PROCEDURES:

- A. Obtain the CUNY Employee Tuition Fee Waiver (Form OFSR 305) from the <u>HR Office of the College of Employment.</u> Failure to submit a completed Form OFSR 305 to the HR Office of the college of employment may result in the inclusion of the value of your tuition assistance as wages.
- B. Submit the completed Form OFSR 305 to the registrar at the <u>College of Enrollment</u> who will complete the registration certification portion of the waiver form and forward a copy of the waiver form to the <u>HR Director at the College of Enrollment</u>. In addition, a copy must be submitted to the <u>Bursars</u> at the <u>College of Enrollment</u>.
- C. The <u>HR Director at the College of Enrollment</u> will <u>forward</u> the OFSR 305 form to the <u>HR Director</u> at the College of Employment.
- D. You must submit to the <u>College of Employment</u> evidence of enrollment, including the Management Certification, bursar's receipt and the course description, in order to ascertain whether the course you are taking is taxable. The management representative designated by your college will use the University Accounting Office guidelines to determine whether the course you are taking is job related.
- E. If the educational benefit exceeds the \$5,250 threshold and the course is determined to be non-job related and does not meet the working condition fringe benefits exclusion within the Internal Revenue and University Accounting Office guidelines, the HR Director of the College of Employment will so advise the Payroll Office so that the actual dollar amount of the tuition fee that has been waived will then be reported as wages and be subject to tax withholding. The determination will be recorded on the reverse side of this form.
- F. A copy of your certified Form OFSR 305 with a record of transmittal to Payroll will be kept on file at the HR office at your College of Employment. You may request to obtain a copy for your records.

IF YOU ADD OR DELETE A COURSE PLEASE SUBMIT THE APPROPRIATE DOCUMENTATION IMMEDIATELY TO THE HR OFFICE OF YOUR COLLEGE OF EMPLOYMENT.

MANAGEMENT CERTIFICATION

Undergraduate and Graduate Level Course(s) Above the \$5,250 Threshold Job Related or Meets The "Working Condition Fringe Benefit" Exclusion

TO BE COMPLETED BY EMPLOYEE:

Employee Name:	College of Employment:
Title Name & Code Number:	College of Enrollment:
Undergraduate Course	Graduate Course
Name & Number:	Name & Number:
Course Description:	Course Description:
How is it job related?	How is it job related?
Undergraduate Course	Graduate Course
Name & Number:	Name & Number:
Course Description:	Course Description:
How is it job related?	How is it job related?
I attest to the accuracy of all the information given. Employee Signature & Date:	
Undergraduate Course	Graduate Course
Name & Number:	Name & Number:
Taxable []Yes []No	Taxable []Yes []No
If not, how is it job related?	If not, how is it job related?
If not, how does it meet the working condition exclusion?	If not, how does it meet the working condition exclusion?
Undergraduate Course	Graduate Course
Name & Number:	N. 0 N. 1
Taxable []Yes []No	Taxable []Yes []No
If not, how is it job related?	If not, how is it job related?
ii not, now is it job related:	If not, now is it job related:
If not, how does it meet the working condition exclusion?	If not, how does it meet the working condition exclusion?
Signature & Date:	
Name & Title	
Name & Title: Designated Man	nagement Representative
TO BE COMPLETED BY COLLEGE OF EMP	LOYMENT
Signature & Date:	
Name & Title:	R Director / Designee
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CUNY EMPLOYEE TUITION FEE WAIVER

(SEMESTER)

(COLLEGE TO ATTEND)

This is to certify that	
	College
in the title of	, title code #, date of
appointment ar	d may be considered for a tuition waiver as follows:
FULL-TIME INSTRUCTIONAL TITLE (Includes Classified Managerial Titles)	<u>CS</u> (Teaching and Non Teaching) (1,2)
Undergraduate courses	Graduate courses (6 credits maximum)
ADJUNCT TEACHING TITLES (2)	
One (1) course, may be und	lergraduate or graduate
<u>FULL-TIME CLASSIFIED TITLES</u> (Ci	vil Service)
Gittleson (3):	
Undergraduate courses	Graduate courses (6 credits maximum)
White Collar (Other than Gittleson) ⁽³⁾ :	
Undergraduate courses	Graduate courses (3 credits maximum)
Blue Collar (Custodial, Stores, and Sec	urity) ⁽⁴⁾ :
	Graduate courses (3 credits maximum)
Skilled Trades (Section 220) ⁽¹⁾ :	
Undergraduate courses only	
New York to university and college administrators r disclosure is to ensure that my time and leave records signature also signifies my understanding that under	class registration and attendance records at any unit of The City University of esponsible for my employment and work performance. The purpose of this accurately reflect those authorized classes attended during working hours. My Internal Revenue Code Sec 127, the tuition assistance that I receive shall be enefit exceeds the \$5,250 threshold and is for non job-related undergraduate or dition fringe benefit exclusion.
Signature of Employee	Address:
Signature of Employee Date	
SS#:	
A. College of Employment:	

Employee Category	Service Requirements	Course Type and Credit Limits	Summer Session
Instructional Staff	1 year - undergraduate / none - graduate	Undergraduate - no limit / Graduate - 6 credits	no
Classified Managerial	1 year - undergraduate / none - graduate	Undergraduate - no limit / Graduate - 6 credits	no
Adjunct Teaching Titles	10 consecutive semesters	1 course - may be undergraduate or graduate	no
Gittleson Titles	6 months	Undergraduate - no limit / Graduate - 6 credits	yes - undergraduate only
Classified White Collar	1 year	Undergraduate - no limit / Graduate - 3 credits	yes - undergraduate only
Classified Blue collar	1 year	Undergraduate - no limit / Graduate - 3 credits	yes - undergraduate only
Skilled Trades	1 year	Undergraduate only - no limit	yes

REFERENCES

- 1. Board of Trustees Resolution, Cal No. 7, January 28, 1980
- 2. CUNY-PSC Agreement, Article 29

- 3. CUNY Non-instructional Clerical, Administrative, and Professional Employees Agreement, Article V
- 4. CUNY Custodial, Stores-stock, and Security Employees Agreement, Article V

B. College of Enrollment	C. College of Employment HR Office	D. College of Employment Payroll Office
Certification of enrollment	Reviewed by:	
	HR Director / Designee	Signature of Payroll Officer / Designee
College:		
	Date	Date Processed
(course name & number)		
	[] No Payroll Action Necessary	
(course name & number)	[] Forwarded to Payroll Office for Action	
Tuition Fee Total: \$		
	Date sent to Payroll Office	
Registrar / Designee Name		
Registrar / Designee Signature		

^{*} Please forward the completed form to the HR Director at your College, who will forward to HR Director at College of Employment.