

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 **HR Office of the College of Employment**. 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 **College of Enrollment** who will complete the registration certification portion of the waiver form and forward a copy of the waiver form to the **HR Director at the College of Enrollment**. In addition, a copy must be submitted to the **Bursars at the College of Enrollment**.

C. The **HR Director at the College of Enrollment** will **forward** the OFSR 305 form to the **HR Director at the College of Employment**.

D. You must submit to the **College of Employment** 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
Name & Number: _____
Course Description: _____
How is it job related? _____

Graduate Course
Name & Number: _____
Course Description: _____
How is it job related? _____

Undergraduate Course
Name & Number: _____
Course Description: _____
How is it job related? _____

Graduate Course
Name & Number: _____
Course Description: _____
How is it job related? _____

I attest to the accuracy of all the information given.

Employee Signature & Date: _____

TO BE COMPLETED BY MANAGEMENT REPRESENTATIVE:

Undergraduate Course
Name & Number: _____
Taxable Yes No
If not, how is it job related? _____

Graduate Course
Name & Number: _____
Taxable Yes No
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
Name & Number: _____
Taxable Yes No
If not, how is it job related? _____

Graduate Course
Name & Number: _____
Taxable Yes No
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? _____

Signature & Date: _____

Name & Title: _____
Designated Management Representative

TO BE COMPLETED BY COLLEGE OF EMPLOYMENT

Signature & Date: _____

Name & Title: _____
HR Director / Designee



CUNY EMPLOYEE TUITION FEE WAIVER

_____ (COLLEGE TO ATTEND)

_____ (SEMESTER)

THIS WAIVER APPLIES ONLY TO TUITION FEES. NON-INSTRUCTIONAL FEES AND STUDENT ACTIVITY FEES ARE NOT WAIVED. THIS WAIVER IS VALID ONLY FOR THE SEMESTER INDICATED ABOVE, AT THE COLLEGE INDICATED ABOVE. PLEASE SEE REVERSE SIDE FOR SERVICE REQUIREMENTS, SUMMER SESSION APPLICABILITY, AND SUPERSCRIPIT REFERENCE DOCUMENTS.

This is to certify that _____
is currently employed at _____ College
in the title of _____, title code # _____, date of
appointment _____ and may be considered for a tuition waiver as follows:

FULL-TIME INSTRUCTIONAL TITLES (Teaching and Non Teaching) ^(1,2)
(Includes Classified Managerial Titles)

_____ Undergraduate courses _____ Graduate courses (6 credits maximum)

ADJUNCT TEACHING TITLES ⁽²⁾

_____ One (1) course, may be undergraduate or graduate

FULL-TIME CLASSIFIED TITLES (Civil 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 Security) ⁽⁴⁾:

_____ Undergraduate courses _____ Graduate courses (3 credits maximum)

Skilled Trades (Section 220) ⁽¹⁾:

_____ Undergraduate courses only

My signature provides consent for the disclosure of my class registration and attendance records at any unit of The City University of New York to university and college administrators responsible for my employment and work performance. The purpose of this disclosure is to ensure that my time and leave records accurately reflect those authorized classes attended during working hours. My signature also signifies my understanding that under Internal Revenue Code Sec 127, the tuition assistance that I receive shall be reportable as wages and subject to withholding if the benefit exceeds the \$5,250 threshold and is for non job-related undergraduate or graduate level courses that do not meet the working condition fringe benefit exclusion.

Signature of Employee Date Address: _____
SS#: _____

A. College of Employment: _____

(College HR Director / Designee, signature) Date: _____

(Print Name and Title)

<u>Employee Category</u>	<u>Service Requirements</u>	<u>Course Type and Credit Limits</u>	<u>Summer Session</u>
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

Certification of enrollment

College: _____

(course name & number)

(course name & number)

Tuition Fee Total: \$ _____

Registrar / Designee Name

Registrar / Designee Signature

C. College of Employment HR Office

Reviewed by: _____
HR Director / Designee

Date

[] No Payroll Action Necessary

[] Forwarded to Payroll Office for Action

Date sent to Payroll Office

D. College of Employment Payroll Office

Signature of Payroll Officer / Designee

Date Processed

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