



**PROCEDURES FOR
CUNY EMPLOYEE TUITION WAIVER**

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

As part 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:

EMPLOYEE:

Employee obtains the CUNY Employee Tuition Waiver Form OFSR 305 packet. Complete, sign and date Management Certification **page 2**, and CUNY Employee Classification Certification **page 3**. Submit OFSR 305 packet to supervisor for approval. (Email to supervisor. Response from supervisor or management representative will suffice only if signature cannot be applied to form. Specify approval of information stated within form.)

NOTE* Completed form must be submitted to the bursar at college of enrollment prior to the start of the semester.

EMPLOYEE SUPERVISOR/MANAGEMENT REPRESENTATIVE:

Complete 'Supervisor/Management Representative' section, sign and date. (**Page 2**)
Email OFSR 305 packet to College of Employment HR Office, and CC Employee. (Reference designated HR Tuition Waiver designee signers.)

COLLEGE OF EMPLOYMENT HUMAN RESOURCE OFFICE:

Sign and date attestation of Management Certification and CUNY Employee Classification Certification, **Box A (Page 3)**.
Email OFSR 305 packet to Campus of Enrollment Registrar. Request to include cc to employee on all phases of waiver.

COLLEGE OF ENROLLMENT REGISTRAR:

Complete **Box B** (Page 4). Email OFSR 305 packet to College of Enrollment Bursar and cc employee.

COLLEGE OF ENROLLMENT BURSAR:

Complete **Box C** (Page 4). Email OFSR 305 packet to College of Employment HR signer with CC to employee. (Reference email string for names.)

COLLEGE OF EMPLOYMENT HUMAN RESOURCE OFFICE:

Complete **Box D (Page 4)**. Forward via email to College of Employment Payroll office to record. CC employee and supervisor.

COLLEGE OF EMPLOYMENT PAYROLL:

Complete **Box E (Page 4)**. Email completed application to employee.

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.

If you add or delete a course you must submit the appropriate documentation to the HR Office at your College of Employment. The HR Director will notify the Enrollment Bursar to adjust employee's student account statement in CUNYfirst Student Financial.

MANAGEMENT CERTIFICATION

TO BE COMPLETED BY EMPLOYEE

Employee Name _____

Employee ID _____

Payroll Title _____

Payroll Title Code _____

College of Employment _____

College of Enrollment _____

| | | |
|--|---------------------------|----------------------|
| Graduate Course | Course Name: _____ | Course Number: _____ |
| Undergraduate Course | Course Description: _____ | |
| How is this course job related?: _____ | | |
| | | |
| Graduate Course | Course Name: _____ | Course Number: _____ |
| Undergraduate Course | Course Description: _____ | |
| How is this course job related?: _____ | | |
| | | |
| Graduate Course | Course Name: _____ | Course Number: _____ |
| Undergraduate Course | Course Description: _____ | |
| How is this course job related?: _____ | | |
| | | |
| Graduate Course | Course Name: _____ | Course Number: _____ |
| Undergraduate Course | Course Description: _____ | |
| How is this course job related?: _____ | | |

I attest to the accuracy of all the information given.

Employee Signature _____ Date _____

(Date Format xx/xx/xxxx)

TO BE COMPLETED BY SUPERVISOR or MANAGEMENT

Are the courses listed job-related? _____

If not job-related, how does it meet the working condition exclusion ?

Signature _____ Date _____ (Date Format xx/xx/xxxx)

Name _____ Title _____



CUNY EMPLOYEE CLASSIFICATION CERTIFICATION

COLLEGE OF ENROLLMENT _____ SEMESTER _____

THIS WAIVER APPLIES ONLY TO THE COST OF TUITION. NON-INSTRUCTIONAL FEES AND STUDENT ACTIVITY FEES ARE NOT WAIVED. THIS WAIVER IS ONLY VALID FOR THE SEMESTER INDICATED ABOVE, AT THE COLLEGE INDICATED ABOVE. PLEASE SEE PAGE 4 OF OFSR 305 FOR SERVICE REQUIREMENTS, SUMMER APPLICABILITY, AND SUPERSCRIPIT REFERENCE DOCUMENTS.

This is to certify that _____ In the title of _____
is currently employed at _____ title code # _____,
with date of appointment _____, and may be considered for a tuition waiver as follows:
(Date Format xx/xx/xxxx)

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

Undergraduate Courses Graduate Courses (6 credits maximum)

ADJUNCT TEACHING TITLES ⁽²⁾ (*Only (1) course may be taken)

Undergraduate Course Graduate Course

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.

Employee Signature _____ Date _____ Employee ID _____

Employee Address _____ SS# (Last 4 only): _____

| | |
|--|---|
| My signature below attests to the accuracy of the job classification reported by the employee, and approved by the Management Representative. | |
| A. COLLEGE OF EMPLOYMENT HR OFFICE _____ | |
| College HR Director/Designee Signature _____ | Date _____ |
| | <small>(Date Format xx/xx/xxxx)</small> |
| College HR Director/Designee Name _____ | |
| Designee Title _____ | |

| EMPLOYEE CATEGORY | SERVICE REQUIREMENTS | CREDIT LIMITATIONS | SUMMER SESSION |
|-------------------------|---|---|----------------|
| Instructional Staff | 1 Year for Undergraduate/Immediate for Graduate | Undergraduate: No Limit/Graduate: 6 Credits | No |
| Classified Managerial | 1 Year for Undergraduate/Immediate for Graduate | Undergraduate: No Limit/Graduate: 6 Credits | No |
| Adjunct Teaching Titles | 10 Consecutive Semesters | 1 Course: Undergraduate or Graduate | No |
| Gittleson Titles | 6 Months | Undergraduate: No Limit/Graduate: 6 Credits | Yes (UG Only) |
| Classified White Collar | 1 Year | Undergraduate: No Limit/Graduate: 3 Credits | Yes (UG Only) |
| Classified Blue Collar | 1 Year | Undergraduate: No Limit/Graduate: 3 Credits | Yes (UG Only) |
| Skilled Trades | 1 Year | Undergraduate Only : No Limit | Yes |

B. COLLEGE OF ENROLLMENT: CERTIFICATION OF ENROLLMENT (REGISTRAR)

COLLEGE: _____ Registrar Signature _____

Course Name: _____ Course Number: _____

Course Name: _____ Course Number: _____

Course Name: _____ Course Number: _____

Course Name: _____ Course Number: _____

C. COLLEGE OF ENROLLMENT: TUITION WAIVER BALANCES (BURSAR)

COLLEGE: _____ Tuition Amt Waived _____ Semester _____

Bursar Name: _____ Signature: _____ Date _____

D. COLLEGE OF EMPLOYMENT: HUMAN RESOURCE OFFICE (Payroll Action)

Taxable

Not Taxable

COLLEGE: _____

Reviewed by (Designee Name): _____ Date _____ (Date Format xx/xx/xxxx)

NO PAYROLL ACTION NECESSARY

FORWARDED TO PAYROLL OFFICE FOR ACTION

HR Signature _____ Date sent to Payroll _____

E. COLLEGE OF EMPLOYMENT: PAYROLL OFFICE

Payroll Officer/Designee Signature Name _____

Signature _____ Date _____ (Date Text xx/xx/xxxx)

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