



**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.**

TUITION WAIVER

SPRING \_\_\_\_\_  
 FALL \_\_\_\_\_  
 SUMMER \_\_\_\_\_

NAME: \_\_\_\_\_

SCHOOL: \_\_\_\_\_

GRAD \_\_\_\_\_ UNDERGRAD. \_\_\_\_\_

I request permission to take the following courses and agree to conform with established CUNY guidelines.

I am aware that I may not alter my work schedule in order to enroll in courses without prior written approval from my supervisor and the Personnel Officer. I recognize that my primary responsibility is the performance of full time duties to which I am assigned.

LIST ALL COURSES INCLUDING THOSE COMMENCING BEFORE OR ENDING AFTER NORMAL WORK DAY.

<u>SECTION#</u>	<u>DESCRIPTIVE TITLE</u>	<u>DAYS OF WEEK</u>	<u>TIME OF COURSE</u>	<u>CREDIT WEIGHT</u>
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- 1.
- 2.
- 3.
- 4.

(Continue on reverse if more space is needed)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee Signature

Approval of supervisor Yes \_\_\_\_\_ No \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_  
Dep. Chairperson or Supervisor Signature

Approval of Personnel Officer \_\_\_\_\_

Date

\_\_\_\_\_  
Personnel Officer

Deduct \_\_\_\_\_ from Annual Leave Balances

Posted \_\_\_\_\_

Waiver Letter sent \_\_\_\_\_

FAILURE TO COMPLETE AND SUBMIT THIS FORM PRIOR TO REGISTRATION FOR COURSES WILL RESULT IN YOU NOT BEING ISSUED A WAIVER FOR TUITION AND FEES LATER.

**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: HR**

*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 [Human Resources]

**TO BE COMPLETED BY COLLEGE OF EMPLOYMENT**

Signature & Date: \_\_\_\_\_

Name & Title: \_\_\_\_\_

HR Director / Designee

**Employee Category**

Instructional Staff

Classified Managerial

Adjunct Teaching Titles

Gittleson Titles

Classified White Collar

Classified Blue collar

Skilled Trades

**Service Requirements**

1 year - undergraduate / none - graduate

1 year - undergraduate / none - graduate

10 consecutive semesters

6 months

1 year

1 year

1 year

**Course Type and Credit Limits**

Undergraduate - no limit / Graduate - 6 credits

Undergraduate - no limit / Graduate - 6 credits

1 course - may be undergraduate or graduate

Undergraduate - no limit / Graduate - 6 credits

Undergraduate - no limit / Graduate - 3 credits

Undergraduate - no limit / Graduate - 3 credits

Undergraduate only - no limit

**Summer Session**

no

no

no

yes - undergraduate only

yes - undergraduate only

yes - undergraduate only

yes

**REFERENCES**

1. Board of Trustees Resolution, Cal No. 7, January 28, 1980

3. CUNY Non-instructional Clerical, Administrative, and Professional Employees Agreement, Article V

2. CUNY-PSC Agreement, Article 29

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.