Primary Tuition Scholarship (PTS) Benefit

For full-time, salaried Officers of Columbia University

For eligible full-time regular salaried Officers, the Primary Tuition Scholarship (PTS) program pays between 10% and 35% of your dependent child’s tuition in grades K-8 at a private school within the five boroughs of New York City, based on eligible family income.

*Columbia University reserves the right to change or terminate the PTS Benefit Program at any time.*

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

For Full-Time Faculty and other Officers of the University (includes Officers of Instruction, Administration, the Libraries, and Research) and their Eligible Children:

Officers are Eligible if:

- You are a full-time salaried Officer of administration, instruction, the libraries, or research; and
- You or your spouse/same-sex domestic partner has a dependent child—a natural child, adopted child, or stepchild, or a child for whom one of you has legal guardianship—who is enrolled in grades K–8 at a private school; AND:
  - Both you and the child live within the five boroughs of New York City; and
  - The school is an accredited, private academic institution located within the five boroughs of New York City.

Officers are Not Eligible if:

- You are a visiting officer of instruction or research, or you are a postdoctoral research scientist/scholar, postdoctoral research fellow or postdoctoral clinical fellow; or
- The child is in nursery school, pre-kindergarten, or grades 9 through 12.

When Eligibility Starts

Officers who are eligible can receive a PTS as soon as you are eligible for benefits, although you will be only partially covered for a school year if one is already under way. The table below illustrates the portion of the PTS you are entitled to receive if you are newly hired. Note: The day of the month does not have an impact on your benefit. In addition, the table assumes the academic year runs from September to June. If the school operates on a different academic year the scholarship will be adjusted based on how far into the academic year you were hired.

| NEW HIRES |
|-----------------|-----------------|
| Month of Hire   | Proportion of Scholarship you Receive |
| September       | 100%            |
| October         | 90%             |
| November        | 80%             |
| December        | 70%             |
| January         | 60%             |
| February        | 50%             |
| March           | 40%             |
| April           | 30%             |
| May             | 20%             |
| June            | 10%             |
What the Benefit Covers

For eligible Officers hired, rehired, appointed, or promoted after 7/1/2011, or with a break in service of more than 31 days after 7/1/2011:

A Primary Tuition Scholarship (PTS) pays between 10% and 35% of your eligible child’s tuition at a private K-8 school within the five boroughs of New York City, depending on qualifying family income, OR 50% of your child’s tuition for grades K-8 at The School at Columbia University. As with all private schools, admission to The School is a separate process not related to the PTS application process. For more information, contact the Admissions Office or visit their website.

You may receive as many scholarships as you have eligible children. However, a child with two parents eligible for the benefit can only receive one scholarship.

For eligible Officers hired, rehired, appointed, or promoted on or before 7/1/2011, and without a break in service of more than 31 days after 7/1/2011:

A Primary Tuition Scholarship (PTS) pays between 10% and 35% of your eligible child’s tuition at a private K-8 school within the five boroughs of New York City, depending on qualifying family income, OR 50% of your child’s tuition for grades K-8 at The School at Columbia University. As with all private schools, admission to The School is a separate process not related to the PTS program. For more information, contact the Admissions Office or visit their website.

You may receive as many scholarships as you have eligible children. A child with two parents eligible for the benefit, hired on or before July 1, 2011, can receive two scholarships simultaneously, adding up to a maximum of 70% at an external private school, or 100% at the K-8 School at Columbia.

Please Note: PTS will cover only one year of each grade level K-8. If a child's school recommends that a child repeat a grade, a PTS will also cover a second year of a grade on a one-time per child basis, assuming that documentation of the school's recommendation can be provided.

How the Benefit Works

"Tuition" is defined as the portion of the bill that covers the academic program. Other fees such as those for extra-curricular activities, books, or materials are not covered, even if the bill from the school combines them with "tuition."

If your child receives awards and scholarships from other sources, the amount of PTS will not be affected, except that the PTS amount will be capped at your actual tuition liability. A PTS will never pay you more than you need to cover your actual tuition costs.

How Qualifying Family Income is Calculated

The PTS program reviews the most recent year’s federal, state and city income tax return(s) of the child’s family. This will always include your tax return(s). In addition, if you do not claim the child as a dependent, you may be required to provide the tax return(s) of the person who claims the child.

On the federal tax return of you and your spouse (and, if applicable, the federal tax return of the person who claims the child as a dependent, if not you), the “total tax” you pay is subtracted from your “taxable income.” The resulting “qualifying family income” is used to determine coverage, as shown in the
(Note: On the federal 1040EZ form, the equivalent of “total tax” is simply called “tax.”)

**PTS Coverage**

<table>
<thead>
<tr>
<th>QUALIFYING FAMILY INCOME</th>
<th>Percentage of Tuition Covered</th>
</tr>
</thead>
<tbody>
<tr>
<td>“Taxable Income” Minus &quot;Total Tax&quot;</td>
<td>35%</td>
</tr>
<tr>
<td>35,000 or below</td>
<td>35%</td>
</tr>
<tr>
<td>35,001-39,999</td>
<td>30%</td>
</tr>
<tr>
<td>40,000-49,999</td>
<td>25%</td>
</tr>
<tr>
<td>50,000-54,499</td>
<td>20%</td>
</tr>
<tr>
<td>55,000-59,999</td>
<td>15%</td>
</tr>
<tr>
<td>60,000 and over</td>
<td>10%</td>
</tr>
</tbody>
</table>

**Changes in Employment Status that May Affect Eligibility**

**Layoff**

If you are laid off during a term, your child’s PTS for that term will not be revoked. However, he or she will not be eligible for a PTS for any subsequent term.

**Involuntary Termination or Involuntary Transfer to Part-Time Employment**

If you are involuntarily discharged or released, or involuntarily transferred—other than for cause—from a full-time to a part-time appointment during a term, the PTS benefit for the current term will not be revoked. However, the Officer will not be granted PTS benefits for any subsequent term.

If your employment is terminated for cause, you will be required to pay back a portion of the PTS benefit for the current term, according to the table below, which outlines the portion of your PTS you are entitled to retain if you leave in a given month. Note that the day of the month is not relevant for this purpose. Eligibility officially ends at the close of business on the last day of your active, full-time employment with the University.

**Voluntary Resignation or Voluntary Transfer to Part-Time Employment**

If you voluntarily resign, are discharged or released, or switch from a full-time to a part-time appointment during a term, you must refund to Columbia a portion of any PTS benefit received for that term. The accompanying table outlines the portion of your PTS you are entitled to retain if you leave in a given month. Note that the day of the month is not relevant for this purpose. Eligibility officially ends at the close of business on the last day of your active, full-time employment with the University.
Officer's Resignation, Discharge or Release, OR Child's Departure from School Listed on Application

<table>
<thead>
<tr>
<th>Month of Separation</th>
<th>Proportion of Scholarship you Retain</th>
</tr>
</thead>
<tbody>
<tr>
<td>September</td>
<td>10%</td>
</tr>
<tr>
<td>October</td>
<td>20%</td>
</tr>
<tr>
<td>November</td>
<td>30%</td>
</tr>
<tr>
<td>December</td>
<td>40%</td>
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<td>January</td>
<td>50%</td>
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<td>February</td>
<td>60%</td>
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<tr>
<td>March</td>
<td>70%</td>
</tr>
<tr>
<td>April</td>
<td>80%</td>
</tr>
<tr>
<td>May</td>
<td>90%</td>
</tr>
<tr>
<td>June</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Leave of Absence**

Officers on any paid or unpaid leave of absence are still considered to be full-time Officers, and their otherwise eligible children continue to qualify for the PTS.

**Retirement**

Upon the Officer's retirement, children remain eligible for PTS benefits 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 55 years or older and must have completed ten (10) years of continuous benefits-eligible service after age 45.

**Death**

- If a deceased Officer had completed ten (10) years of continuous benefits-eligible service at death, the otherwise eligible dependent child of the Officer, or of the Officer’s spouse or same-sex domestic partner, is eligible for a PTS under the terms in effect for active Officers at the time the application is submitted.
- If a deceased Officer had completed less than ten (10) years of continuous benefits-eligible service at death, the otherwise eligible dependent child may receive a PTS only to complete the academic year started before the Officer’s death.
Application Procedure

You must apply annually for a PTS.

To apply for Primary Tuition Scholarship Benefit your dependent child’s name must be listed on the form.

If you need to add a dependent, log in to the CU Benefits Enrollment System ("CUBES"), using your UNI and Password, then confirm your access using multifactor authentication (DUO). Once logged in, select “Profile,” then “My Dependents” and click on "Add Dependent. “Be prepared to scan and upload proof of relationship using the "Upload Documentation" link on the My Dependents screen.

If you are unable to upload documentation, you may fax your documentation to 844-301-7225. If you have any additional questions, please contact the Columbia Benefits Service Center at 212-851-7000. Once the documentation is verified and your record is updated, you will be able to print the Primary Tuition Scholarship (PTS) Eligibility & Application Form.

Qualifying forms of proof include:

- for your dependent child—birth certificate, adoption papers, or legal guardianship papers
- for the dependent child of your spouse—birth certificate, adoption papers or legal guardianship papers, and marriage certificate
- for the dependent child of your same-sex domestic partner—birth certificate, adoption papers or legal guardianship papers, and evidence of partnership (in other words, either a marriage certificate issued by a state that recognizes same-sex marriage, or two pieces of documentation that show shared financial responsibilities. Acceptable documentation includes a joint lease or mortgage, joint bank account statement, joint ownership of a motor vehicle, designation of the partner as primary beneficiary in the Officer’s will, designation of the partner as beneficiary for the Officer’s life insurance or retirement benefits, assignment of power of attorney to the partner. In addition, the domestic partner must be an adult of the same gender, and not related to the Officer by blood. The Officer and domestic partner must have lived together in a committed personal relationship for at least six consecutive months before enrolling for coverage and must anticipate continuing to live together in a personal relationship in which they have joint and reciprocal financial responsibilities)

Note: The first-term process must be followed for each dependent child, even if you have received a PTS for other children in the past.
When Should I Submit the PTS Application Form?

EBPA cannot process applications for the upcoming primary school year before June 1.

You should submit the application to EBPA as early as possible, preferably before the beginning of a school year.

The First and Each Subsequent Year

For K-8 Private Schools Within the Five Boroughs (other than the School at Columbia)

Prior to the beginning of each academic year:

- Print, complete and sign the Primary Tuition Scholarship Benefit, Eligibility & Application Form from CUBES.
- Submit the completed Primary Tuition Scholarship Benefit, Eligibility & Application form together with (a) a copy of the itemized annual tuition bill from the school; (b) information about any other awards or scholarships your child may be receiving; (c) a copy of your most recent year’s federal, state and city tax return; and (d) if you do not claim the child as your dependent, a copy of the most recent year’s federal, state and city tax return of the person who does.
- EBPA cannot process applications for the upcoming primary school year before June 1.

Procedure for The School at Columbia University Only

Prior to the beginning of each academic year:

- Print, complete and sign the Primary Tuition Scholarship Benefit, Eligibility & Application Form from CUBES.
- Submit the completed Primary Tuition Scholarship Benefit, Eligibility & Application Form.
- As part of the required documentation, please submit a copy of your enrollment or reenrollment contract for the upcoming school year.
- EBPA cannot process application for the upcoming primary school year before June 1.

If you are applying for PTS at the School at Columbia University after the beginning of the academic year, you should follow the regular procedure and submit your paperwork to EBPA, as outlined above “When Should I Submit the PTS Application Form?”

Instructions to Submit Your Application

Complete the above steps and then submit documentation to EBPA as part of your application for the PTS Benefit.

Submit your application to EBPA via one of the following options:

- Secure Document Portal: https://secure.ebpabenefits.com
- Fax: 603-773-4425
- By Mail: EBPA, P.O. Box 1140, Exeter, NH 03833-1140
EBPA will send the scholarship check directly to the school or Facts Management within three weeks of receiving your completed application. For application status and payment processing questions, please contact EBPA at tuition@ebpabenefits.com or at 1-888-456-4576.

If Your Application is Missing Required Documentation – Your PTS application will not be processed until all required information is received. EBPA will send an email identifying the missing information. If you do not respond, the application will not be processed for payment.

PTS Payment Notification – EBPA will notify you by mail to confirm the PTS Benefit amount and payment to your child’s primary school for Facts Management.

If you have any questions about these required forms or documentation, please call the Columbia Benefits Service Center at 212-851-7000 or email hrbenefits@columbia.edu, Subject: “PTS Question(s).”

Tax Treatment

Under current Internal Revenue Service (IRS) regulations, a PTS only counts as taxable income when it benefits the dependent child of a same-sex domestic partner.

You must submit the completed form to the School with the School enrollment contract.