



Human Resources

Cornell Children's Tuition Scholarship (CCTS)

Cornell University offers eligible employees a program to provide assistance in paying tuition costs for their children. The Cornell Children's Tuition Scholarship (CCTS) program assists employees' children in reaching their higher education goals. CCTS provides the children of eligible employees a partial scholarship for study at Cornell or other accredited institutions, and is administered pursuant to the approval of the Board of Trustees as adopted on January 20, 1966, and as amended from time to time.

[CCTS Frequently Asked Questions](#)

[Online application](#) *

* *Application will not be reviewed without name of the school the student will attend*

[accordion]

Eligibility

The benefit payable will be dependent on the employee's most recent hire date. The employee may be responsible for providing proof of prior service.

Employees:

- Regular full-time employees, ROTC staff or CURW Chaplain who work thirty-five (35) or more hours per week for a term of eight (8) or more months and have satisfied a four (4) year, full-time service requirement;
- Employees (hired after December 10, 2014), who worked at an institution of higher education immediately prior to joining Cornell in a permanent, benefits-eligible position and who worked at that institution for a period of at least four years of full-time service.
 - The former employer/institution of higher education must have had a program substantially similar to CCTS;
 - Employees will be credited with time served to offset the four (4) year, full time

service requirement;

- Part-time employees hired prior to July 1, 1985 (eligible for a pro-rated benefit);
- Full-time or part-time employees who have previously satisfied a four (4) year, full-time service requirement. The benefit payable will be dependent on the employee’s most recent hire date. The employee may be responsible for providing proof of prior service. (Effective for applications filed for the 2009/2010 academic year and beyond);
- Employees who have accrued the four (4) year, full-time waiting period and move to a part-time position (no less than 20 hours per week or the equivalent effort.) (Effective for applications filed for the 2009/2010 academic year and beyond)
- Part-time employees who have worked part-time for at least eight years (Effective for Applications filed for the Spring 2015 academic year and beyond)
- University retirees

Children:

- Eligible children shall include: natural-born children, adopted children, stepchildren, and foster children, provided that the foster children have been living in the home of and primarily supported by the employee for at least five years prior to application for CCTS. **Note:** *Only one employee may claim the student during any given semester.*

The CCTS benefit is not available for:

- Employees of the County Cooperative Extension Associations
- Students working toward a certificate or diploma*

Student employment does not accrue eligibility toward the CCTS benefit.

* Board of Trustees Amendment, effective 12/11/2014: Students who have a medical condition that precludes the completion of a standard degree program, should be accorded the opportunity to complete a certificate or diploma that meets their needs and provides educational development in the appropriate setting. Medical documentation from an attending physician is required in order to approve the certificate or diploma.

Employment Status Changes

Employment Status Change	CCTS Benefit Changes
Break-in-Service	Benefit levels will be based on the terms of the award in effect on the most recent hire date.
Part-time	An employee hired prior to July 1, 1985 may work at least 20 hours but less than 35 hours per week and receive a prorated tuition payment.
Layoff	Benefit will be continued through the term in which the layoff commences and continue for one additional academic term.
Resignation or Termination	Benefit will be continued through the term
University Leave of Absence	Benefit will be continued until the end of the term in which the leave of absence commences.
Family Medical Leave Act (FMLA)	Benefit will be continued while on FMLA.
Disability	Benefit will be continued at the rate received as an active employee.
Retirement	Upon your retirement, your children retain eligibility for a CCTS whether or not they are receiving CCTS benefits at the time of your retirement. <i>Note: To retire, you must be 55 years or older and must have completed ten years of credited service at the university.</i>
Death	If you are CCTS eligible upon your death, your children will retain eligibility for a CCTS whether or not they are receiving CCTS benefits at that time.

Benefit Level

Your benefit level is determined by your date of hire at the university.

Date of Hire	Service Requirement	Maximum Scholarship	Benefit Level at Cornell	Benefit Level at Other Institutions for all Hire Dates
Prior to July 1, 1983	Currently eligible	10 semesters of undergraduate study or a bachelor's degree, whichever comes first. A maximum of 14 semesters, including 6 semesters of graduate education at Cornell.	100% of tuition, less administrative fees* (currently \$9,980 per year)	CCTS pays 30% of the outside school's tuition and fees. The minimum benefit amount is full tuition or \$1,000 per academic year, whichever is less.
July 1, 1983 - June 30, 1985	Currently eligible	10 semesters of undergraduate study or a bachelor's degree, whichever comes first. A maximum of 14 semesters, including 6 semesters of graduate education at Cornell.	50% of tuition and administrative fees	If the outside school's tuition is greater than Cornell's endowed tuition and fees, CCTS will pay 30% of Cornell's endowed tuition and administrative fees. No benefits are paid for graduate study at other institutions.
July 1, 1985 - present	4 years of full-time service; part-time employees are not eligible**	10 semesters of undergraduate study or a bachelor's degree, whichever comes first. Graduate study is not available.	50% of tuition and administrative fees	

* Administrative fee policy as established/amended by the Board of Trustees on July 12, 1972.

** Effective 12/11/2014, the Board of Trustees amended the policy to allow part-time employees who have worked for at least 8 years to be considered for eligibility for this benefit. This affects those employees who are applying for the spring 2015 semester and forward.

How to apply

CCTS is a reimbursement program. You may therefore apply for CCTS benefits at any time by completing the following steps:

1. Check to see if your student's school is accredited. Search for your school on the [Database of Accredited Postsecondary Institutions and Programs](#).
2. Complete one application per academic year. Select all terms your student will be attending for the academic year. Please note that the collection of the student's social security number is necessary in order to track the history of usage by the student within our database. It is never shared outside of the database.
 - a. [Online application](#) (use with active NetID)
 - b. [Paper application](#) (pdf) is available for retirees and those who do not have an active NetID.
3. E-mail ccts@cornell.edu with any status changes (eg. the student changes schools or a change in parent information). Do not complete another application.

Application Process

For Cornell Students

Once your application has been reviewed for eligibility, CCTS notifies the Office of the Bursar with the award amount for the academic year to credit to the student's account. You will receive notification that the award payment was made once your application has been approved. No further action by the employee or the student is required.

Cornell students may receive benefits for summer/winter courses taken at Cornell, without prior authorization from the school or college granting the Cornell degree. Cornell students

may also receive benefits for summer/winter courses taken at another institution. Payments to outside schools are provided at 30% of the outside school's tuition and fees. Summer/winter credits are deducted from undergraduate semesters. Students should e-mail ccts@cornell.edu with the number of credits.

Study Abroad

Any student who wishes to study abroad must submit written authorization from the degree granting institution the student is attending stating that the credits received will be accepted and have the approval of the plan administrator before a CCTS payment can be made.

For Students Enrolled at Other Institutions

Once your application has been reviewed for eligibility, you will receive a certification form as an attachment in your approval email. It is your responsibility to submit the certification form for completion by the school your student is attending. Once the school sends the completed form back to you, it is your responsibility to submit the form to Benefits Administration, 395 Pine Tree Road, Ithaca, NY 14850.

Submit only the certification for the current term the student is attending. Certification forms for future terms will not be accepted by Benefits Administration (i.e. do not submit both fall & spring certification forms at the same time.) Payments for CCTS awards cannot be made until the completed certification form is received for each semester. Once the payment has been processed, you will receive an email confirming the amount that will be sent to the school. Please allow 2-4 weeks for the school to receive the award. CCTS is not responsible for late fees that due to the timing of the CCTS award being received by the school.

Any changes during the year should be emailed to ccts@cornell.edu.

Benefit Payment

Students of employees hired prior to July 1, 1983 who are attending Cornell will receive an award equal to 100% tuition, less administrative fees *(currently set at \$9,980 per year).

Cornell students of employees hired between July 1, 1983 and June 30, 1985 will receive an award equal to half of the tuition and administrative fees.

Retirees will receive a 1099 form for the value of the award. The full value of the award will be reflected on the student's bursar account.

Payments for a new academic year are made at the start of the new fiscal year (July 1). The CCTS award is received by schools as student aid; therefore, the award reduces other federal aid, e.g. Pell awards, workstudy. The school may also reduce/cancel grant money based on their school policy. Families should contact the college their son or daughter is considering, to find out what the policy is for adjusting the student's aid package with the

CCTS award.

A CCTS payment is made directly to the institution. When a student is attending an institution other than Cornell, the plan does not make payments until the completed CCTS Certification Form is received by Benefits Administration. Since most colleges require a student to pay tuition and fees at the time of registration, you should be prepared to make the necessary payment. The student's college will reimburse the student after it has received payment from Cornell. The CCTS plan does not provide direct reimbursement to you or the student.

You or the student must notify the institution and Benefits Administration immediately if a student's attendance plans change. If the CCTS payment is made, the full term will be deducted from the total semesters of eligibility. If you or the institution reimburse the CCTS plan, the full term will not be deducted from the total semesters of CCTS eligibility.

Payments can be made for a prior year if you (a) were eligible during the term the student was in a degree program or took the classes for which you are requesting reimbursement; (b) the school that you are asking to accept the CCTS payment, will accept the award so that the student can receive the reimbursement. CCTS awards can only be made directly to an institution, not a student or employee. Some schools will not accept retroactive payments since they have to reimburse those amounts from their accounts which in some cases, have been audited and closed.

Before requesting reimbursement for prior years, contact the other institution's financial aid office to assure they will accept these payments directly and handle any credits due to you through their own accounting system.

CCTS benefits will only be coordinated with other scholarships or awards that must be applied to tuition. Awards that can be used for other purposes (books, room & board, living expenses), such as the PELL Grant, will not be considered. The amount of the CCTS benefit will be reduced only if the combined payment from CCTS and the other award (TAP, Excelsior, ROTC scholarships, or scholarships awarded solely for tuition costs) exceeds the total cost of tuition and fees.

* Administrative fee policy as established/amended by the Board of Trustees on July 12, 1972.

Tax Information

Undergraduate

The CCTS benefit is generally not taxable if it covers undergraduate education; however, under the Internal Revenue Code, the child must be a natural, adopted, foster or stepchild and a dependent. For tax purposes, a child is a dependent if you provide more than half of the child's support. In short, a child can be a dependent even if he/she does not qualify as an

exemption on your tax return. In the event of divorced or separated parents, if either of the parents can pass the support test, BOTH parents pass it.

If you indicate that the student is not your dependent, these additional taxes will be deducted from your paycheck during the semester in which the award is made using the withholding rate determined by your completed W4 form on file in payroll.

Retirees with a taxable value will receive a 1099 at the end of the calendar year.

All taxes will apply to the benefits paid for the children of an employee's domestic partner. State taxes will not be applied to the benefit paid for the children of the same-sex spouse who was married in NYS and can provide a marriage license (this also applies to other qualified same-sex marriages).

Visit the [Department of Financial Affairs](#) for details on taxes.

Graduate

Benefits for graduate CCTS are taxable. The CCTS award and withholding will be reflected on your annual wage and tax statement (W-2) if you are an active employee. The net value of the award will be reflected on the student's bursar account. Graduate CCTS must be completed at Cornell and only employees hired prior to July 1, 1985 are eligible to receive this CCTS benefit.

Visit the [Department of Financial Affairs](#) for details.

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