Agenda

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- Eligible Students (Children)
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Cornell Children’s Tuition Scholarship (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 over time.

CCTS is designed as a reimbursement program.

https://hr.cornell.edu/understand-your-benefits/finances/financial-assistance/cornell-childrens-tuition-scholarship-ccts
Board of Trustees Approved CCTS Amendments

Effective July 1, 2009

• Employees who reduce status from full-time to part-time as of 2009/2010 year have continued eligibility
• Employees with prior service to the university may be eligible for CCTS upon university rehire into a benefits-eligible full or part-time position

Effective December 11, 2014:

• Newly hired faculty and staff can be credited the four-year service requirement if worked at an institution of higher education
• Part-time, benefits-eligible employees (20-34 hours per week), hired on or after July 1, 1985, eligible for the CCTS Program
• Students who have a medical condition that precludes the completion of a standard degree program
## Employee Eligibility based on Hire Date

<table>
<thead>
<tr>
<th>Date of Hire</th>
<th>Service Requirement</th>
<th>Maximum Scholarship</th>
<th>Benefit Level at Cornell</th>
<th>Benefit Level at Other Institutions for ALL Hire dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior to July 1, 1983</td>
<td>Currently eligible</td>
<td>• 10 semesters of undergraduate study or a bachelor’s degree, whichever comes first</td>
<td>100% of tuition, less $9,960 in administrative fees</td>
<td>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.</td>
</tr>
<tr>
<td>July 1, 1983- June 30, 1985</td>
<td>Currently eligible</td>
<td>• 10 semesters of undergraduate study or a bachelor’s degree, whichever comes first</td>
<td>50% of tuition and administrative fees</td>
<td>If the outside school’s tuition is greater than Cornell’s endowed tuition, CCTS will pay 30% of Cornell’s endowed tuition</td>
</tr>
<tr>
<td>On or after July 1, 1985</td>
<td>4 years of full-time</td>
<td>• 10 semesters of undergraduate study or a bachelor’s degree, whichever comes first</td>
<td>50% of tuition and administrative fees</td>
<td>No benefits are paid for graduate study at other institutions</td>
</tr>
</tbody>
</table>

**Note:** The CCTS benefit is not available to employees of the County Cooperative Extension Offices.
Eligible Students (Children)

Students eligible for the CCTS benefit:

• Natural-born child
• Adopted child
• Stepchild
• Domestic partner’s child (Domestic Partnership Agreement)
• Foster child provided that the foster child has been living in the home of and supported by the employee for at least five (5) years prior to applying for CCTS.
How To Apply

• Submit an application located on the CCTS website: https://hr.cornell.edu/understand-your-benefits/finances/financial-assistance/cornell-childrens-tuition-scholarship-ccts

• Application process opens April of that academic year

• Submit only one application for the academic year. Any changes that occur during the year for the student or employee, will be made on the original application. CCTS can be notified of the change by emailing: ccts@cornell.edu

• Students whose parents are deceased or retired who do not have an active net ID, will need to download and complete a paper application.
How Is Payment Made?

**Cornell students:**
- Each semester the payment is applied directly to Financial Aid;

**Students attending other institutions:**
- Once application reviewed and approved, the employee will receive an email notifying of approval
- Email will include:
  1. Instructions for next steps
  2. Certification form (Reminder: A new form is needed each semester the student attends)
- **ALL payments are made directly to the school**
  - Processing for Fall awards begins after July 1
  - Processing for Spring awards begins after Thanksgiving
CCTS Payment Calculation

Cornell students:
- Employee hired prior to July 1, 1983
  - 100% minus the administrative fee ($9,980)
- Employee hired after July 1, 1983
  - 50% of the tuition cost

Students attending other institutions:
- 30% of tuition and applicable mandatory fees
  - Maximum 30% Cornell endowed tuition
- The CCTS calculation takes all other tuition-based funding into account
**Tax Issues**

**Undergraduate CCTS is generally not taxable.**

- If the employee does not provide more than 50% of the living expenses for that student, the benefit would be taxable. In the case of a student whose parents are divorced or separated, if one or both of the parents can pass the support test, the benefit would not be taxable. A child does not have to be claimed for tax purposes in order to be a dependent under the IRS support rule;

- Exceptions: All taxes will apply to the benefits paid for the children of an employee's domestic partner.

**Graduate CCTS is taxable** (eligibility based on date of hire)
Employment Status Changes

For detailed information on how benefit eligibility may be affected by employment status changes, please visit the CCTS website:

https://hr.cornell.edu/understand-your-benefits/finances/financial-assistance/cornell-childrens-tuition-scholarship-ccts
Important Reminders

- CCTS is a reimbursement program
- Eligibility and benefit amount based on date of hire
- One application per academic year (2023-2024: Summer, Fall, Winter, Spring)
- Certification to be submitted each semester for payment to outside institutions (form attached to approval email)
- Maximum payment is 30% of Cornell’s endowed tuition for the year
- No benefits are paid for graduate studies at institutions other than Cornell (eligibility for graduate level based on date of hire)
1. How soon am I eligible?
*If hire date prior to June 30, 1985 – eligible now; If hire date after July 1, 1985 – eligible after 4 years in FT benefit-eligible position or 8 years in PT benefit-eligible position*

2. Is there an age or marital status limit?
*No age or marital limit*

3. I have 2 (or more) children. Would both be eligible?
*Yes, all children would have the same benefit*

4. My spouse/domestic partner and I are both Cornell employees. Does this mean that our child would receive the benefit through both of us?
*While both have eligibility only one parent can file for a child each year (the employee with a better benefit level will be used)*

5. How can I find out which educational institutions are eligible for CCTS payments?
*Please visit website: [https://ope.ed.gov/dapip/#/home](https://ope.ed.gov/dapip/#/home) or contact [ccts@cornell.edu](mailto:ccts@cornell.edu)*
6. What is the benefit for part-time study?
CCTS can make payment if the student is enrolled in at least 6 credits for the Fall and Spring semesters, and part-time enrollment for Summer and Winter semesters.

7. Are there deadlines for the CCTS application?
No, there no deadlines

8. Can CCTS payments be made retroactively for terms completed in a prior year?
Yes. Reminder that the payment is made directly to the institution and may be taxable if the student is no longer a dependent

9. Will CCTS be reduced by other scholarships the student receives?
Yes, if the scholarships are tuition only awards

10. Will the CCTS award reduce the employee’s parental contribution amount?
Possibly. Please check with the Financial Aid office of the institution of attendance
Questions?

Resources
• Visit the website at: https://hr.cornell.edu/understand-your-benefits/finances/financial-assistance/cornell-childrens-tuition-scholarship-ccts

Email: ccts@cornell.edu
This is the preferred method of communication. We will try to respond to any inquiries within a 24-48 hour of receiving.

• Michelle La Fave, Benefits Associate, Health and Welfare Benefit Programs, met27@cornell.edu, 607-255-1604