United Liverpool Faculty Association on behalf of Teaching Assistants

*Completed application requesting advanced approval is due to Barbara Fischetti, in Human Resources, *at least* 14 days prior to the course start date.

Name ____________________________ Application Date ______________

Position __________________________ Building/Location ______________

Official Course Title ____________________________________________

Date(s) of Course __________________________ Session Time(s) __________________

Course Number ____________________________ Number of Credit Hours ______________

Agency/Institution ________________________________________________

Rationale for Taking Course
(Courses must be functionally related to a Teaching Assistant's duties.)

Course Description
(Attach a copy of, or ULR link to, course catalog description.)

I understand that my application for course authorization is subject to approval by the Assistant Superintendent of Human Resources based on the information provided above. Tuition reimbursement is subject to receipt of a written expense report with proper receipts attached *and* an official transcript by the Human Resources Office verifying successful completion of the coursework. I understand that I am limited to a reimbursement of $150 per year. I understand that it is my responsibility to properly report the tuition reimbursement with the IRS and NYS Department of Taxation and that I may be required to pay related federal and/or state income tax (please check with your personal tax preparer).

_________________________________________ Date

Applicant’s Signature

_________________________________________ Date

Approval - Asst. Superintendent of Human Resources

Denied Reason(s)

Hire Date __________
REQUEST FOR JOB-RELATED TUITION ASSISTANCE EXCLUSION

In general, employer-provided graduate level tuition assistance benefits that exceed $5,250 are subject to taxation. However, certain job-related tuition assistance benefits in excess of $5,250 are not subject to taxation if they meet the requirements of a “working condition fringe” under Section 132(d) of the Internal Revenue Code. Complete this form if you believe all or some of your graduate-level tuition assistance benefits qualify as a working condition fringe benefit (see page 2 of this form for a definition of working condition fringe benefit).

NOTE: Completion of this form does not ensure that tuition assistance benefits will be excludable from taxable income, but it will assist the Business Office in determining what portion, if any, is taxable.

NAME (Last, First, MI): ____________________________________________________________

LCSD EMPLOYEE#: _____________ CALENDAR YEAR OF TUITION REIMBURSEMENT: ______

COLLECTIVE BARGAINING AGREEMENT: ___________________________________________

JOB TITLE: ___________________________ BUILDING / DEPARTMENT: _______________

TYPICAL DUTIES OF JOB: _______________________________________________________

GRADUATE INSTITUTION:
GRADUATE PROGRAM:

DEGREE TO BE RECEIVED (if any):

REGISTERED COURSES (please do not abbreviate course titles):

CODE: ___________ TITLE:

CREDIT HRS: ___________ TERM (FROM-TO): - _____________

CODE: ___________ TITLE:

CREDIT HRS: ___________ TERM (FROM-TO): - _____________

CODE: ___________ TITLE:

CREDIT HRS: ___________ TERM (FROM-TO): - _____________

EXPLAIN HOW COURSES RELATE TO YOUR CURRENT JOB:
DEFINITION OF WORKING CONDITION FRINGE BENEFIT EXCEPTION FOR EDUCATION:

Under Section 132(d) of the Internal Revenue Code, to qualify for the working condition fringe benefit exception and be excludable from taxable income, job-related tuition assistance benefits must:

• be required by your employer or the law to keep your present salary, status, or job and serve a bona fide business purpose for your employer; OR □ maintain or improve skills needed for your present job.

However, even if the tuition assistance benefits meet one of the above requirements, the benefits are NOT excludable if they:

• are needed to meet the minimum educational requirements of your present trade or business; OR
• are part of a program of study that will lead to qualifying you for a new trade or business, even if you have no plans to enter that trade or business.

EMPLOYEE CERTIFICATION AND SIGNATURE:

I believe that my tuition assistance benefit for the courses on this form qualify for the working condition fringe benefit exception described above and are not taxable, and request the District not withhold taxes from my compensation attributable to this benefit. I understand I may be required to supply additional information to confirm job-relatedness. I also understand and agree that the District’s approval of my request does not change my responsibility for the payment of any taxes determined by the Internal Revenue Service to be owed if the tuition assistance is determined to be taxable.

EMPLOYEE SIGNATURE: ________________________________ DATE: ______________

Please return this form along with a completed Course Approval Form to:

Human Resources Department
195 Blackberry Road
Liverpool, New York 13090
Fax: (315) 622-7159

For Office Use Only: