

**APPLICATION FOR CLARKSON GRADUATE COLLEGE TUITION BENEFITS
(Employees)**

CERTIFICATE PROGRAM COURSES ARE NOT ELIGIBLE FOR THIS BENEFIT AND FOR NON-MATRICULATED STUDENTS, ONLY TWO (2) COURSES MAY BE TAKEN IN EDUCATION AND ONLY THREE (3) COURSES MAY BE TAKEN IN OTHER DISCIPLINES

Name of Employee: _____ ID# _____

Department: _____ Full Time: _____ Yes _____ No

COURSE INFORMATION (Please submit a separate form for each course)

Course Name (ie. MATH 101): Attach Course Description

_____ Tuition \$ _____

Term: Summer Fall Winter Spring Year: 20_____

TAXABILITY

Educational assistance benefits under this Plan, as reviewed and approved by Financial Services, are not taxable up to a statutory maximum amount. The current maximum amount is \$5,250. Benefits in excess of the statutory limit generally are taxable and will be included on the employee's W-2 for the current year in which such excess occurred. However, if the benefits qualify as a Working Condition Fringe, they may not be taxable to the employee. Please note that the requirements for determining "Working Condition Fringe" are very restrictive and that most positions will not qualify.

Please answer the following questions to assist Financial Services in ascertaining whether the above course may qualify as a Working Condition Fringe.

1. Is the course required to meet the minimum education requirements of your position?
 Yes No
2. Is the course part of a program of study that will qualify you for a new trade or business?
 Yes No
3. Will the course help you maintain or improve skills in your current position?
 Yes No
4. Is the course required as a condition to retain your current position or pay rate?
 Yes No

By signing below, I certify that I have answered the above questions accurately and that the questions only form part of the basis for determining possible tax exemption. I understand that if the course is found not to meet all the requirements of a working condition fringe, I may have to pay taxes on the value of the course. If the value of the course is taxable, I also understand that I may owe income tax, FICA payments, and/or penalties and interest, and I agree to assume responsibility for paying these amounts.

Employee's Signature

Date

over →

SUPERVISOR APPROVAL

To the Supervisor: Please answer the following questions to help in determining possible job-relatedness and consideration as a "Working Condition Fringe". Depending on the answers provided, additional follow-up questions may be required.

- 1. Is the course required to meet the minimum education requirements of the employee's position?
 Yes No
- 2. Is the course part of a program of study that will qualify the employee for a new trade or business?
 Yes No
- 3. Will the course help the employee maintain or improve skills in his/her current position?
 Yes No
- 4. Is the course required as a condition for the employee to retain his/her current position or pay rate?
 Yes No

By signing below, I certify that I have answered the above questions accurately.

Supervisor's Signature *Date* *Extension*

APPROVAL

Value of Benefit \$ _____

Taxable Amount \$ _____

Assistant Director of Financial Services Date