

TUITION AND TRAINING BENEFITS REQUEST

Employee Name and ID Number _____

Job Title (including working title if different) _____

Seminar/Conference/Course Title: _____

Location: _____

Date(s)/Time(s): _____ Amount: \$ _____

- Exempt Professional Development Funds
- Direct Bill (Paid by Agency Section/Division)

Education that is not work-related may be taxable. Please explain fully the purpose of the training and how it relates to your position with the agency: (Attach any additional documentation to support this training as needed or required, e.g., official course description, agenda, a separate sheet of explanation etc.)

NOTICE: By placing my signature below, I verify that I have provided accurate information to management on the nature of this training. Reimbursed funds which are deemed taxable, and amount to more than \$5250 in a calendar year, will be taxed at the current rate of 25% in addition to any state and local taxes which may apply.

Employee

DATE

FOR AGENCY USE ONLY: (RETAIN COPY OF THIS FORM)

By placing my signature below, I verify that I have conducted an analysis pursuant to IRS guidance in Publication 970 explaining which tuition expenses are exempt/not exempt from taxation. Provide a copy to your agency Accounts Payable Department, and if it is taxable, indicate account code they should use for the payment.

Amount Exempt

Use Acct Code: 513603

Amount taxable

513605 (Undergrad employee reimbursement)

513606 (Undergrad payment to institution)

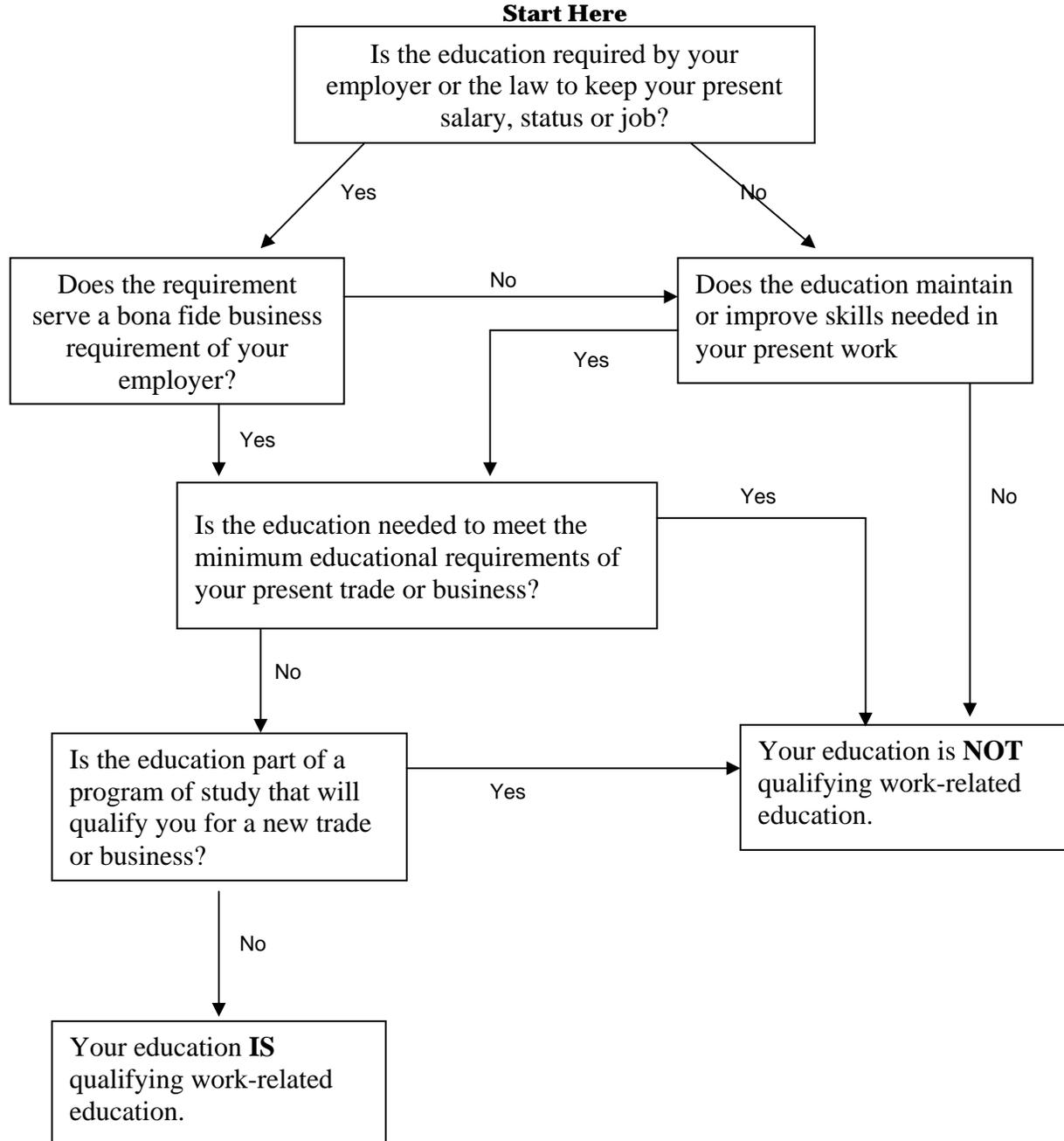
513607 (Graduate employee reimbursement)

513608 (Graduate payment to institution)

Management Representative, Title

Date

Deductible vs. Non-deductible education expenses flow chart (IRS Publication 970, Chapter 12)



EXAMPLES:

1. You are a teacher and you are minimally qualified for your position. Each year, you have to take X hours of education to maintain your certification so that you can stay employed. If you take course related to your current trade (here teaching) the courses are not taxable. This is true, even if you are pursuing an advanced degree in teaching. The advanced degree does not qualify you for a “new trade or business”; you are already a teacher.
2. Courses or seminars taken to maintain or improve the skills required in the employees current position are also non-taxable
3. Any courses taken to satisfy the minimum qualifications of a position are NOT tax exempt.