

APPLICATION FOR TUITION REIMBURSEMENT
 CO-101 11/2006 (dmhas rev 9/3/2010)



IMPORTANT! THIS APPLICATION MUST BE SUBMITTED TWO WEEKS PRIOR TO THE BEGINNING OF THE COURSE(S) TO YOUR AGENCY APPROVAL OFFICER.

NOTE: Upon completion of course(s) you must SUBMIT 1 COPY OF ALL RECEIPTS and PROOF OF PASSING with your name pre-printed on each document to your AGENCY APPROVAL OFFICER

NAME (Last) _____ (First) _____ (Middle) _____		TR NUMBER _____	EMPLOYEE NUMBER _____	IMPORTANT COLLECTIVE BARGAINING UNIT CODE _____		
HOME MAILING ADDRESS NAME (No. and Street) _____ (City or Town) _____ (State) _____ (Zip) _____				DEPARTMENTAL PAYROLL CODE _____		
TITLE _____		AGENCY NAME _____		WORK TELEPHONE NO. _____		
WORK ADDRESS (No. and Street) _____ (City/Town) _____ (State) _____ (Zip) _____				WORK EMAIL ADDRESS _____ @po.state.ct.us		
EDUCATION INSTITUTE (Name) _____		SEMESTER START		SEMESTER FINISH		
		Mo. _____	Day _____	Yr. _____	Mo. _____	
ADDRESS (No. and Street) _____ (City or Town) _____ (State) _____ (Zip) _____						
COURSE INFORMATION	TITLE AND NUMBER OF COURSES					NUMBER OF CREDITS
	1. _____					_____
	2. _____					_____
	3. _____					_____
	The above courses are	<input type="checkbox"/> Graduate Course	<input type="checkbox"/> Undergraduate Courses	<input type="checkbox"/> Job Related? <input type="checkbox"/> YES <input type="checkbox"/> NO		If YES, see page 2 for note. TOTAL CREDITS _____
OBJECTIVE IN TAKING THIS COURSE (S) OR CURRICULUM _____						
COST IMPORTANT Be sure to show the cost of EACH CREDIT as well as the total cost of all credits in applicable spaces at the right PAYMENT IS SUBJECT TO AVAILABLE FUNDS!		CHARGE PER CREDIT \$ _____	X	TOTAL NO. CREDITS _____	TOTAL = CREDIT COST \$ _____	
		Service Fee (Community Colleges Only) \$ _____				
		Laboratory Fee \$ _____				
		Other Fees \$ _____				
		Sub Total \$ _____				
		LESS - Financial-Aid Received from Other Sources \$ _____				
NET COST \$ _____						
APPLICANTS CERTIFICATION		I certify that I am familiar with regulations for tuition-reimbursement and will comply with them. I will notify the Agency Approval Officer if a course is failed or dropped.				
		SIGNED (Applicant) _____		DATE (Mo., Day, Yr.) _____		
AGENCY RECOMMENDATION		I have reviewed the tuition guidelines and this application. ("X" APPROPRIATE BOX) I <input type="checkbox"/> DO <input type="checkbox"/> DO NOT recommend this person's participation.				
		IF APPLICATION IS DENIED, STATE REASON AND FORWARD TO THE REVIEW COMMITTEE _____				
		AGENCY APPROVAL OFFICER (Signature) _____		DATE _____	EMAIL _____	TELEPHONE NO. _____
FOR USE IF APPLICATION IS NOT APPROVED		STATE PERSONNEL TUITION REIMBURSEMENT COORDINATOR'S DECISION _____				
		SIGNATURE _____			DATE _____	
FOR AGENCY USE ONLY		AMOUNT TO BE REIMBURSED \$ _____	JOB RELATED \$ _____	NON-JOB RELATED \$ _____	DATE RECEIPT AND GRADES SUBMITTED _____	DATE PAYMENT REQUESTED _____
FOR OSC USE ONLY		PRIORITY LIST DATE _____	DEPARTMENT ID _____	REVIEWED BY: _____	DATE _____	PROCESSED BY: _____

DISTRIBUTION: - Agency - Comptroller Fiscal Policy Division -Employee

GENERAL INSTRUCTIONS

This application must be submitted to the employee's agency Tuition Reimbursement Approval Officer at least **two-weeks prior to the start of classes**.

The application must state the cost per credit for the course. Any financial aid received from other sources, e.g. BEOG, Title XX etc. must be stated. Loans given directly to the employee that must be repaid need not be reported. If a loan is paid directly to the educational institution a statement must be submitted with the application explaining that financial aid is in the form of a loan.

Any changes in course titles, **failure or dropping** of a course must be reported to the Agency's Officer within 10 days.

Bargaining units have different tuition-reimbursement guidelines with regard to the number of courses allowed, the rate of reimbursement and the amount of funds allocated. For specific rules and regulations employees should consult their contract or Tuition Reimbursement Officer.

Authorization to participate in the tuition reimbursement program will be sent to each applicant by the Agency Tuition Reimbursement Approval Officer.

All correspondence programs, preparation and self-development programs must be reviewed by the State Personnel Tuition-Reimbursement Coordinator **prior** to an employee beginning the course of study.

At the end of each semester, employees must submit **receipt of payment (showing that the semester has been paid in full and there is a zero balance for the semester)** and **grade report or transcript** to their Agency Tuition Reimbursement Officer. Please be reminded that your name must be pre-printed on both the receipt of payment and grade report. These documents must be submitted to the Agency Tuition Reimbursement Officer **within three weeks** of completing the course(s).

All courses beginning in May or ending after May 31st will be credited toward the next fiscal year and subject to available funds and collective bargaining agreements.

Employees are advised that approval for participation in the Tuition Reimbursement Program is contingent upon receipt of the above information.

Note: For non-traditional (including out-of-state, on-line and not-for-credit) courses, employees are strongly advised to submit this material at least one month prior to the first day of class as these requests require a more in-depth review.

Complete information on the Tuition Reimbursement Program is available at the Office of the State Comptroller's website: www.osc.state.ct.us/manuals/TuitionProc/manual.htm

PROCEDURE

Employee decides to take a course and obtains information on costs and course description from an educational institution. In general, courses should be taken at fully accredited colleges or universities. *(If the institution is not accredited, DMHAS Tuition Reimbursement Approval Officer is required to seek approval from DAS.)*

Employee completes the Form CO-101. This form includes the employee's name, home address, employing agency's name and location, official state job title, bargaining unit code, name and address of educational institution, title and type of the course, job-related determination, number of credits and cost. Incomplete applications will be returned.

TAX STATUS REPORTABILITY

The **employee** must also determine the tax status of the tuition reimbursement benefits.

- For **non-taxable** tuition reimbursement, check the **job-related** box.
Non-reportable tuition reimbursements are not included with the employee's wages and are not subject to taxes.
- For **taxable** tuition reimbursements, check the **non job-related** box.
Reportable tuition reimbursements are included with employee's wages and are subject to taxes.

DETERMINATION OF REPORTABILITY UNDER SECTION 132 IRC

- Courses taken that are required for the employee's current position are not reportable. This includes refresher courses, courses on current developments and academic or vocational courses that maintains or improves skills needed in current position.
- Courses taken to meet the minimum educational requirements for an employee's current trade or business are reportable. Courses that are part of a program of study that can qualify an employee for a new trade or business even if the employee is not seeking a new job, are reportable. Review courses to prepare for the bar exam or CPA exam are reportable because these courses may qualify an employee for a new profession.

Employees can refer to Comptrollers Memorandum 2008-41, Determining Tax Status of Employee Tuition Reimbursement Payments, or the Internal Revenue Guidelines at <http://www.irs.gov/> for additional information.

SUBMITTING APPLICATION

The employee submits Form CO-101 to the Tuition Reimbursement Approval Officer at least two weeks prior to the start of class:

The employee retains a copy for his/her own records. The Form CO-101 should not be submitted any earlier than three months prior to the first day of class or any later than two weeks prior to the first day of class. The employee may register for course(s) prior to Tuition Reimbursement Officer's review, but reimbursement cannot be guaranteed.

If not already provided, the employee must also submit the following material to the TRO:

- Actual itemized charges incurred for course registration
- Any anticipated and/or approved grants, loans, tuition waivers, etc., for which the employee has applied.

NP-5 (Protective Services) Union

Employees covered by the Protective Services (NP-5) Contract must complete the Protective Services Educational Committee (PSEC) Tuition and Training Fund Application Form, in addition to the CO-101. Instructions appear on the application. The mailing address to submit applications is: 705 N. Mountain Road, Newington, CT 06111-1411.

DMHAS TUITION REIMBURSEMENT OFFICER

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Human Resource Services Center
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