

**MERIT CONTRACTORS ASSOCIATION OF NOVA SCOTIA
APPRENTICESHIP TUITION REIMBURSEMENT PROGRAM - CLAIM FORM**

(PLEASE PRINT)

Student Surname: _____ First Name: _____

Social Insurance Number: _____ - _____ - _____ Phone: (____) _____

Student's _____

Full Mailing

Address: _____ Postal Code: _____

Trade or Occupation: _____ Training Year Taken: (1st, 2nd, 3rd etc.) ____ Block: _____

Date of Training (M/D/Y): From ____/____/____ To ____/____/____ Tuition Cost: _____

*Employee has been employed by (Employer) _____ for three months
prior to attending training course and has returned to work for (Employer) _____.*

Dates of Employment:

Pre Training (M/D/Y): From ____/____/____ To ____/____/____ Post Training: From ____/____/____ To ____/____/____

Refund to be made payable to: Employer Employee

Date (M/D/Y): ____ / ____ / ____ **Employer Signature:** _____

****If the employer is to be reimbursed, a copy of the reimbursement to employee must accompany this request.****

A copy of the Training Block results (*include copy of transcript and cover letter*) and tuition receipt must accompany this form and be returned to the Merit office.

Authorization and Consent

The personal information provided on this form is required for and will be used to administer participation in the Merit Tuition Reimbursement Program. Personal information may be collected from or disclosed to government or regulatory authorities. All personal information will otherwise be kept confidential and secure.

I certify that all the information I have provided on this form is true, full and complete. I acknowledge that I have read the above information regarding the collection, use and disclosure of my personal information and authorize Merit to collect, use and disclose my personal information as described.

Date: _____

Signature: _____

Return Completed Form and Required Documentation by mail or fax to:

**Merit Contractors Association of Nova Scotia
216 – 30 Damascus Road, Bedford, NS B4A 0C1
Fax # (902) 453-0689, Phone # (902) 453-6248**

Please allow 4-6 weeks for processing.

Tuition Reimbursement Amount: _____ Date Received (M/D/Y): ____/____/____

For Merit Office Use Only

Tax Implications - Tuition Reimbursement Program

The Income Tax Act, paragraph 56 (1)(n), states that all amounts received by an employee are to be included in reported income. Scholarships and bursaries are amounts paid or benefits given to students to enable them to pursue their education. They apply to continued education in any field of study including a trade or skill (such as plumbing or carpentry) at the post-secondary level (i.e., universities, colleges, technical institutes or other educational institutions) and are subject to current income tax legislation. This information is available online at www.cra-arc.gc.ca.

Three options are available to deal with the tax implications:

1. When an employer reimburses an employee for tuition paid for by the employee, the employer will include the amount as a taxable benefit.
2. When an employer prepays the employee's tuition, then claims the partial reimbursement from Merit, the remaining amount becomes a business expense and no further reporting is required. The exemption for the employee, in this case, does not apply.
3. When an employee pays the tuition and Merit reimburses the tuition directly to the employee, Merit Contractors Association will issue a T4A Supplementary Slip by the end of February in the year following that in which the reimbursement was processed (e.g. – if a reimbursement was issued in the year 2008, a T4A will be sent out at the end of February 2009 to be included in your year 2008's taxable income).

When submitting a claim, please include the employee's social insurance number as well as their correct address.