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**Human Resources**

Ph. 403-320-3378 Fax 1-888-465-3212

3000 College Drive S Lethbridge, AB T1K 1L6

**EDUCATION AGREEMENT BETWEEN:**

**Lethbridge College (the college)**

**and**

***Name* (Employee)**

**It is understood the EMPLOYEE will:**

1. Pursue the completion of a ***DEGREE*** at ***Institution*** from ***date to date*;**
2. Continue to carry out *his/her* duties on a full-time basis at Lethbridge College and be paid *his/her* full salary;
3. Provide the college with a copy of unofficial transcripts at the completion of each term and an official transcript upon completion of the program;
4. Following completion of the assisted period, **remain at the college for a period of *two (2)* years** or failing this, refund to the college all or part of the allowance paid by the college. The only situation under which this does not apply is if the college should invoke termination without cause, in which case no refund will be required;
5. Should the Employee not complete, fail, withdraw or is expelled from the program, the college’s obligation shall immediately cease and the employee will be required to refund to the college all or part of the allowance paid by the college; and
6. Should the Employee resign from *his/her* employment with the college during the assisted period or before the return service requirement is completed, the Employee agrees the college may deduct a sum equal to the whole part of the costs under this Agreement from *his/her* wages or from any other allowances, vacation expenses or other payments due to the employee.

**It is understood the COLLEGE will:**

1. From ***date* to *date***, continue to pay the full salary the Employee would normally receive in relation to the respective salary grid;
2. Support full funding for the Program, as per attached; and
3. Continue to make contributions to Canada Pension Plan, Unemployment Insurance, Local Authorities Pension Plan, Alberta Health Care, Group Insurance and/or such other benefits.

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*Name*  Date

Signed on behalf of Lethbridge College:

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*Name* Date

*Position*

**Taxable benefit:**

The basic rule: Employer-provided tuition, scholarships and other educational benefits are **not taxable to the employee** if they're provided primarily for the employer's benefit; but they are taxable employment income if the employee gets the primary benefit.

The primary benefit is to the institution (i.e. requirement of the position) and is not a taxable benefit as per the CRA guidelines.

The primary benefit is to the employee and therefore a taxable benefit as per the CRA guidelines. A T4A will be issued to the employee for the duration of the assistance period.

<https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-1-individuals/folio-2-students/income-tax-folio-s1-f2-c3-scholarships-research-grants-other-education-assistance.html#toc10>