



INDIANA COUNTY TECHNOLOGY CENTER

FEDERAL UNEMPLOYMENT TAX AGREEMENT FOR WORK-BASED LEARNING OPPORTUNITIES
Michelina Olmstead, Cooperative Education Coordinator, ICTC, 441 Hamill Road, Indiana, PA 15701
PHONE: 724-349-6700 ext. 127 E-MAIL: molmstead@ictc.ws FAX: 724-349-6411

Student Name:	Social Security #:
Address:	Telephone #:
Training Agency:	Telephone #:
Job Site Street Address:	City/Zip:
Beginning Date:	Ending Date:
Average Weekly Hours:	Beginning Rate of Pay:

The Federal Unemployment Tax Act Reg. 31.3306 (c) (10) - 3 provides for unemployment tax exemption of students engaged in work-study programs.

“The term “employment” shall not include...service performed by an individual under the age of 22 who is enrolled at a non-profit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on, as a student in a full-time program, taken for credit at such institutions, which combined academic instruction with work experience, if such service is an integral part of such program, and such institution has so certified to the employer, except that this subparagraph shall not apply to service performed in a program established for or on behalf of an employer or group of employers.”

This provision has been adopted in this state’s Unemployment Tax Law also.

This will certify that no State or Federal deductions or contributions for Unemployment compensation should be made for the above student.

NOTE TO EMPLOYERS: Retain this agreement for four (4) years from the ending date above. Do not place the above student’s name or wages on your quarterly unemployment tax report form.

**We the undersign agree to the conditions and statements contained in this agreement
 (signatures required):**

Employer:	Date:
Cooperative Education Coordinator:	Date:

The Indiana County Technology Center is an equal opportunity education institution and employers of vocational cooperative education, internship, or youth apprenticeship students will not discriminate on the basis of race, color, national origin, sex, handicap or age in its activities, programs or employment practices in accordance with federal and state statutes and regulations. For more information regarding civil rights, grievance procedures, services, activities, and facilities that are accessible to and usable by handicapped persons, contact Jim Thimons, Title IX and Section 504 Coordinator at ICTC, 441 Hamill Road, Indiana, PA 15701 724-349-6700 between the hours of 7:45 a.m. and 3:45 p.m.