

Goshen College
RECREATION-FITNESS CENTER Authorization of Benefit
July 1, 2011– June 30, 2012

Goshen College offers free use of the Recreation-Fitness Center to its employees who elect to use this benefit. The cost of the use (“membership”), however, is a taxable benefit that must be reported to the IRS. Each employee is required by law to elect whether or not he/she accepts the benefit. Those persons who only come to the center for public events (basketball games, public occasions, campus celebrations, etc.) are not required to get a membership and are not taxed on this type of use. The rate for taxation is \$180.00 a year. If you elect the benefit of RFC membership your payroll account will be taxed on \$15.00 (\$7.50 per pay) each month. Please note **you will not be charged** this amount, but **taxed** on this amount.

Students at Goshen College do not pay tax on the Rec-Fitness membership. Therefore, if you are taking a course, you will be not be taxed during the semester you are taking that course. Note that it is your responsibility to notify Human Resources when you start the course.

Goshen College also offers family membership at a reduced rate of \$180.00 a year. If you elect membership for your family, this charge will be handled through a payroll deduction of \$15.00 (\$7.50 per pay) each month. **With a family membership, dependents are limited to spouse and children who are under 19 or still in high school.** Any faculty or staff member who does not have a spouse or dependent may purchase an annual membership at the family membership cost (\$180 per year) to cover one friend for the period of the membership.

Membership may be renewed or canceled at the beginning of each semester. All members (including all family members and friends) must have a picture ID with a current validation sticker. Any family/friend member who will use the RFC by him or herself needs an ID, so smaller children accompanied by a parent or older sibling with an ID do not need one of their own. IDs must be obtained from the RFC main desk. Validation stickers will be given to you at the RFC and must be updated annually.

Please check the appropriate item below and return this form to Human Resources as soon as possible.

Name: _____ GC ID: _____

_____ I elect to have membership in the Recreation-Fitness Center and am aware I will be taxed on \$15.00/month (\$7.50 per pay) through payroll.

_____ I elect family membership and expect to pay \$15.00/month (\$7.50 per pay) through payroll. My family members’ names and birth dates are listed below.

_____ I waive the offer of Recreation-Fitness Center membership for the 2011-12 school year.

_____ I am registered for a class during the fall/spring semester 2011-12 and expect no taxation for the RFC benefit during that semester.

Family/Friend Names	Relationship	Birth date (of children)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dated: _____