



State of New Hampshire

Department of Labor

Ken Merrifield
Commissioner of Labor

Rudolph W. Ogden III
Deputy Labor Commissioner

MAY 17 '22 PM 1:34 RCUB
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May 13, 2022

His Excellency, Governor Christopher T. Sununu
And the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Labor to enter into an educational tuition agreement and to pay said costs in the amount of \$960.00 as follows:

Institution:	NHTI 31 College Drive Concord, NH 03101 Online course
Course Title:	ACCT-230C Taxes
Course Date:	July 5, 2022 – August 26, 2022
Degree Program:	Associate Degree
Employee Name and Classification:	Stan Gaponov Program Assistant II
Vendor Code:	# 216952 (R001)
Funding Source:	02-26-26-260010-6000-066-500544
Total Cost of Course:	\$960.00
State Share:	\$960.00
Source of Funds:	100% Other (Agency Income)

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EXPLANATION

This course, ACCT-230C Taxes, will benefit the Department and the employee as it teaches the Internal Revenue Tax Code as it relates to individuals and small businesses. Included in this course is an examination of income recognition, deductions for and from AGI, tax credits, depreciation calculations and analysis of capital gains and losses. Through this course, Mr. Gaponov will gain knowledge in understanding payroll taxes and apply this knowledge to his day-to-day duties including reviewing wage claims and the processing of financial transactions and records.

Stan Gaponov is currently a Program Assistant II in the Inspection Division and has been with the Department for two years. This class will be very beneficial in Mr. Gaponov's role reviewing wage claims and processing financial transactions received from licensees, employers, employees, and attorneys conducting business in the State of New Hampshire. Mr. Gaponov is working toward his associate degree in Accounting which will enhance his knowledge needed for his ongoing work as a Program Assistant II in the Inspection Division.

The Department of Labor encourages professional and personal growth, which will be beneficial to both the employee and to the Department.

This course will not be taken on State time.

Attached is a fully executed Tuition Agreement for your review.

Respectfully submitted,



Ken Merrifield
Commissioner
Department of Labor



STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE DEPARTMENT OF LABOR
EDUCATIONAL TUITION AGREEMENT

Agreement dated this 13th day of May 2022 by and through the Department of Labor (hereinafter referred to as the "State) and Stan Gaponov hereinafter referred to as the "Recipient").

The State and the Recipient do hereby mutually agree as follows:

1. The State shall pay to the named institution the sum of \$960.00, which monies shall be used for the purpose of enrolling the Recipient in:

TAXES

which course(s) is being offered by NHTI and which course (s) shall commence on July 5, 2022 and terminate on August 26, 2022.

2. The Recipient shall complete and achieve a passing grade in each course named in paragraph 1.
3. Should the Recipient fail to complete or achieve a passing grade in each course named in paragraph 1, the Recipient shall pay to the State the sum set forth in paragraph 1, provided, however, that if more than one course is named in paragraph 1, the amount which shall be paid to the State shall be calculated on a pro rata basis.
4. Upon the satisfactory completion of the courses named in paragraph 1, the Recipient shall continue in the employ of the State in his/her current position (or in such other position, at equal or greater compensation, to which he/she may be assigned) for a period of six (6) months.
5. The Recipient shall work in any area of the State to which he/she may be assigned, provided that such assignment will not constitute a severe hardship to said Recipient.
6. Should the Recipient breach any of the conditions set forth in paragraphs 4 and 5, the Recipient shall pay to the State a sum equal to all monies previously paid by the State for the Recipient pursuant to the Agreement, provided, however, that the Recipient shall receive a credit for each month in which he/she is employed by the State subsequent to the date upon which the named course(s) are satisfactorily completed, the value of said credit to be calculated on a pro rata basis.
7. The Recipient shall not raise any setoff or counterclaim against the State in any action brought by the State to collect any amount due under this agreement.

- 8. Should any amount be found to be due the State in any action brought against the Recipient pursuant to this Agreement, the State shall, in addition to said amount, be entitled to an award of costs and a reasonable amount in "attorney" fees.

IN WITNESS WHEREOF the representatives of the State, in his/her official capacity only, and without personal liability, and the Recipient, have hereunto set their hands on the date first above written.

RECIPIENT

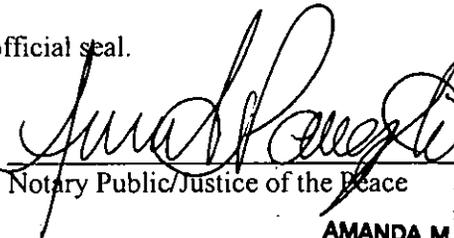
(signature)  (printed name) STAN. Y. GAPONOV

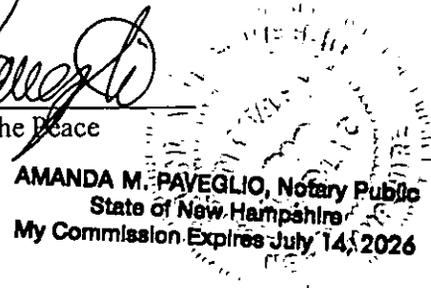
STATE OF NEW HAMPSHIRE

COUNTY OF Merimaek

On this the 17th day of May, 20 22, before me, Amanda Paveglia the undersigned officer, personally appeared, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument and acknowledged that he/she executed the same for the purposes herein contained.

In witness whereof I hereunto set my hand and official seal.


Notary Public/Justice of the Peace



THE STATE OF NEW HAMPSHIRE

(signature)  (date) 5/17/22
(printed name, title) Kenneth D. Merrill, Commissioner