

Congress could reinstate exemption

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without a bachelor's degree are exempt from taxation, as well as courses that benefit employees in their fields or that are required by law.

Dale Wolfgram, UNL assistant payroll manager, said the university neglected to withhold taxes on benefits earlier this year because it counted on the exemption, as it has for 18 years.

The decision left university officials no choice but to bill employees for the applicable taxes by the end of

this year. The university could have ignored the Internal Revenue Service and "risked it," he said, but a state institution cannot play such games with taxpayer dollars.

Wolfgram said there was a chance that Congress would pass a bill next year reinstating the exemption retroactively through 1997. The university would then have to recalculate and resubmit W-2 tax forms for all 300 employees affected by the exemption.

"That would be great for those employees," but a nightmare for university financiers, he said.

Wolfgram said he was unsure whether the university should have withheld the taxes since January in expectation of not receiving the exemption from Congress. But if the university had withheld the taxes, and the exemption had been granted, a time-consuming process of reworking tax forms would have ensued.

Employees who enrolled in 1997 spring semester classes have already received a letter indicating the amount of taxes withheld from their paychecks to cover benefits-related taxes owed.

Those who attended summer ses-

sion classes will receive a letter in late October, and those attending fall courses will receive a letter in November.

Employees who took job-related courses in the summer or fall terms must submit forms at a later date documenting reasons for their tax exemption. Spring forms are due in the Payroll Office by Oct. 21.

The office will hold two meetings to discuss the change in tax law: Oct. 29 at 2 p.m. in the Nebraska East Union and Oct. 30 at 2 p.m. in the Nebraska Union.



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"A Gentleman's Club"

Health center sponsors events in conjunction with fitness tour

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events. "We have a pre-structured tour," Tokar said. "Our turnout at UNL has been good so far, but if we only got a response from 10 students, it would still be a success."

Tokar said the goal of the tour was more than just contests and free prizes.

"Our object is to promote healthier lifestyles for college students," Tokar said. "We provide information to students on things like smoking, drugs and alcohol."

Carol Ash, communications coordinator at the University Health Center, said the center is offering events as well.

"We are going to be giving flu shots, cholesterol tests and hemoglobin tests for students," Ash said. "We are also going to be providing a lot of health information."

Students who want to participate in the events fill out a form, and are then able to compete in any of the events they want. Students have to compete in the events to be able to register for the prizes, which include a 1998 Jeep Wrangler or Plymouth Neon, a cruise and other items.

Senior English major Chad Hamilton, who tried out the Gladiator Challenge, said he was enjoying the tour.

"I am doing this for fun as part of Homecoming Week," Hamilton said. "I think the events are really good, and it's fun to get out of classes."

Senior business major Heidi Thomas also tried out the jousting event.

"This is a really fun way to relax," Thomas said.

Ash said she thought the event was excellent for students.

"It gives students the chance to have safe, fun activities to do, and they also learn about fitness and safety," she said. "The more students that learn about the event, the more that will show up."

Other activities in the tour include:

- A 30-foot-high artificial rock climbing wall.
- Gladiator joust competition.
- Velcro fly wall.
- Mountain bike, baseball, football and soccer challenges.
- Several interactive computer health and awareness games.
- Therapeutic massages for \$5.
- Wellness assessments for \$10.
- Sumo wrestling.
- Human bowling.
- Bungee run and Bouncy boxing.
- Cholesterol tests for \$3, hemoglobin tests for \$2, and flu shots for \$8.

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