



PERSONNEL RULES AND REGULATIONS

RULE 15: <i>Fringe Benefits</i>	EFFECTIVE: <i>January 1, 2015</i>
REGULATION 1: <i>Educational Reimbursement</i>	Pages: <i>1 of 3</i>

Section 1: Introduction

The purpose of this Regulation is to foster a learning environment and provide educational opportunities that are mutually beneficial to the employees and the County and will encourage eligible employees to participate in education programs which will further their skills and knowledge for use in their current position or for use in a possible future position of greater responsibility.

The Educational Reimbursement Program shall be a plan as provided for in Section 127 of the Internal Revenue Code of 1986, as amended (the "Code") and shall be construed consistently with the requirements of Section 127. Amounts paid for tuition reimbursement meeting the requirements of Section 127 of the IRS Tax Code are not included in an Employee's income or subject to income tax withholding up to a maximum of \$5,250 annually. If subsequent tax law changes fail to continue the tax-free treatment, or in any way modify its treatment, appropriate adjustments in tax withholding will be made from the effective date of the change.

This Regulation does not apply to training seminars, conferences, workshops, etc.

Section 2: Provisions

A. Eligibility:

1. Employees must be a full-time tenured employee as of the date the course begins.
2. Employees must be actively working for the County as of the date the course is completed.
3. The course schedule and study time must not be in conflict with the Employee work schedule.
4. Employees must take the course at one of the following types of accredited institutions:
 - Technical Institutes (trade schools)
 - Colleges or Universities
 - On-line courses

The County reserves the right in the sole discretion of the Board of Commissioners to exclude any school or subject from eligibility under the Program. Any exclusion shall be effective as to courses beginning after the date the exclusion is imposed.



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5. For employees taking graduate level courses, the course for which reimbursement is sought must be on leading to a graduate degree in a course of study in which the Employee is enrolled.

B. Reimbursement Terms

The County will reimburse employees as follows:

1. Up to 90% of the cost of tuition, required books, and class-associated fees for:
 - Approved technical or undergraduate level courses up to a maximum of \$2,000 per fiscal year, or
 - Approved graduate level courses up to a maximum of \$2,500 per fiscal year.
2. Supplies and other fees and charges will not be reimbursed.
3. Employees shall be entitled to reimbursement if they have complied with all provisions of this Regulation and receive a letter grade of A, B, or C.
4. Only tuition, required books, and class-associated fees actually incurred by employees are eligible for reimbursement. For example, funds received through grants, scholarships, or other waivers for these expenses will not be eligible for reimbursement.

C. Application and Reimbursement Procedures

1. Before enrollment in a course, employees must submit to their Department Head a completed *Education Reimbursement Application*.
2. The completed and authorized application needs to be transmitted to the Human Resources Department for processing and determination if the application satisfies the eligibility criteria.
 - If the application is denied, the Human Resources Department shall notify the applicant in writing as to the reasons.
 - If the application is approved, the Human Resources Department will return the application form to the employee indicating approval. This application must be retained by employees and resubmitted to receive reimbursement.
3. To receive reimbursement, employees must submit within 60 calendar days of the course completion date to the Human Resources Department their:
 - Grades,
 - Proof of payment of tuition and course-related fees,
 - Receipts for required books, and
 - The application.
4. Employees who voluntarily separate service or are dismissed within 12 months after receiving reimbursement, shall repay the County for reimbursements



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received in the prior 12 months. By accepting the reimbursement under this Regulation, employees authorize the deduction of reimbursements, which must be repaid from their final paycheck. If repayment is not fully paid from their final paycheck, employees shall immediately pay the County the remaining reimbursement.

5. Portions of reimbursement that exceed the fiscal year maximum cannot be carried over to the subsequent fiscal year.