

## DELAWARE COUNTY

Subject	Effective	Supersedes	This Sheet	Total
Tuition Assistance Policy	1/1/2005	02/26/96 Revised 01/15/00, 05/14/01	1	6

### 1.0 Purpose

It is the desire of Delaware County to create an environment that stimulates, challenges and encourages employees to broaden their knowledge and skill by continuing their education. Reimbursement of primary expenses associated with a degree program or individual course work is available to those employees who meet the criteria and successfully complete the program or course.

### 2.0 Scope

Eligible full-time employees are those employees within the Delaware County General Fund and Non-general Funds where agreements exist to reimburse the general fund.

Employees under grant funds, Soil and Water Conservation District, the Delaware City-County Health Department, the Delaware County Board of Developmental Disabilities, and the Delaware County Board of Mental Health; are excluded from this Tuition Assistance Policy. Employees of these agencies/office may seek alternative programs from their Appointing Authority.

### 3.0 Distribution

To all supervisors, managers, directors and county administration under the direction of all elected officials.

### 4.0 Definitions

**Employee:** any full-time individual who has completed one or more years of continuous active service.

**Accredited:** an institution that has been state certified and is registered with the Higher Learning Commission of the North Central Association of Colleges and Schools or another accrediting agency recognized by Committee on Recognition of Postsecondary Accreditation.

Reimbursable Expenses: Delaware County will reimburse the employee upon completion of the course(s), 90% of the costs for course tuition fees, lab fees and 50% of the cost of required textbook, which must be paid in full by the employee.

Statement of Justification: A written narrative that fully explains the relationship of course to the applicant's career goals, how the course may impact on knowledge/skill levels. Applicant and his/her supervisor must submit a Statement of Justification attached to application.

Non-reimbursable Items: Items such as **recommended** study guides/text books, notebooks, pens, paper, travel expenses, parking fees, student health insurance fees, deferred payment fees, enrollment and/or application fees, administration fees, general fees and graduate fees are considered to be non-reimbursable items.

## 5.0 Policy

Delaware County will reimburse an employee up to 90% for actual course tuition and required lab fee costs and 50% of the required book costs, not to exceed \$2,500 in total reimbursable expenses annually (review Section 4.0 for specific items). The employee shall provide proof of full payment before reimbursement is processed.

### A. Reimbursement Eligibility Requirements:

1. Courses must correspond or be applicable to a county position or department (i.e. coursework in nursing would not be reimbursed because the County does not have a nursing department or similar position).
2. Employee eligibility is based on the job-related performance of the employee, which must be in good standing throughout the period for which the tuition assistance was approved. No employee on an unpaid leave of absence, unauthorized leave of absence, disability leave, workers' compensation leave, or injury leave may apply for tuition assistance.
3. The employee must have one (1) or more years of continuous active service with Delaware County.
4. The employee must be in good performance standing at the time of application. The supervisor may reject an employee's tuition assistance application based on unsatisfactory performance.

5. The applicant's supervisor must provide a statement of justification explaining why it would be beneficial to the county to provide tuition assistance to the applicant.
6. It is the responsibility of the employee to obtain approval for tuition assistance from his/her supervisor/manager, Human Resources and Appointing Authority **at least thirty (30) days prior to the start of the course(s) for each academic term.**
7. The employee must receive a grade of "C" or its equivalent, or better to receive tuition assistance for each course tuition assistance is requested.
8. The college or university must be an accredited institution as defined.
9. If an employee is eligible to receive or is receiving financial assistance from any governmental (federal, state or local entity) or private agency for the academic term, whether or not applied for and regardless of when such assistance may be received, that amount shall be deducted from the County's tuition assistance allowance.

**B. General Information:**

1. Tuition assistance applies toward specific courses, associate and undergraduate degree programs as well as post-graduate degree programs such as MBAs or law degrees.
2. Tuition assistance does **not** apply to seminars, workshops, conferences or self-help courses.
3. Due to many educational institutions offering satellite locations and Internet capabilities, the tuition assistance would be extended to those courses associated with an accredited university or college.
4. All courses must be taken outside regularly scheduled working hours whenever possible. Flexible scheduling may be permitted with prior written approval of the Appointing Authority. All scheduled hours for courses must be filed with the Appointing Authority. All courses are subject to approval by the Appointing Authority.
5. If a course(s) is not successfully completed (grade of C, it's equivalent, or better), Delaware County will not provide for tuition assistance for that course.

6. An employee who is terminated during enrollment through job elimination, a reduction in force, or who is transferred within the County and unable to complete courses in progress, will be reimbursed in accordance with the provisions of this policy.
7. If an employee voluntarily resigns, retires or is terminated for cause from the County and is currently participating in the tuition assistance program, he/she must repay the tuition assistance based on the following schedule:
  - 100% repayment of tuition assistance received if employee is no longer employed by Delaware County within less than one (1) year of receiving tuition assistance;
  - 50% repayment of tuition assistance if employee is no longer employed by Delaware County one (1) or more years but less than three (3) years of receiving tuition assistance;
  - 0% repayment of tuition assistance if the employee is employed three (3) or more years after receiving tuition assistance.

The employee will have thirty (30) days following termination under these terms to make full and final payment.

8. Delaware County reserves the right to suspend or restrict tuition assistance based upon the availability of funds. Where applications exceed available funds, actions such as the following may be taken:
  - Delaware County may reduce the number of courses or credit hours eligible for tuition assistance;
  - Delaware County may select employees whose learning needs are critical to Delaware County;
  - Delaware County may set an official, uniformly applied percentage figure as the amount of tuition assistance for which Delaware County is responsible.
  - Delaware County may reject any and all applications for tuition assistance.

**C. Taxable Income:**

The use of tuition assistance may affect your taxable income. For more information please discuss with a tax advisor on how best to file.

**D. Application Procedure:**

Courses and degree programs shall be clearly classified as job-related, job-enhancement and offer technical or skill growth that will enable the employee to perform at a higher level or prepare him/her for advancement. Employees seeking tuition assistance must present verification from the educational institution of his/her acceptance for the specific degree program or course.

**Application Process**

1. Contact your supervisor or the Human Resources Department to obtain the Tuition Assistance Policy and Tuition Assistance Application.
2. Complete the Tuition Assistance Application, attaching course description and Applicant Statement of Justification, and forward to supervisor or manager for approval **within thirty (30) days of course(s) starting**. If employee has registered for multiple courses, indicate all courses on the Application.
3. Once the supervisor or manager has reviewed, discussed and approved the Tuition Assistance Application, forward along with Supervisor Statement of Justification to the Human Resources Department for review of proper application and verification of funding within the Employee Relations account and meeting policy requirements.
4. Tuition Assistance Applications will be sent to the Appointing Authority to ensure that all eligibility criteria has been met and Application will either be approved or denied. Under the Board of County Commissioners, each Tuition Assistance Application will be approved during Public Session.
  - If the Appointing Authority approves the Tuition Assistance Application, a copy of the approved application will be returned to the employee. The original will be maintained in the Human Resources Department.
  - If the Appointing Authority denies Tuition Assistance Application, the application and a written statement specifying the reason(s) for the action will be returned to the employee and the immediate supervisor. The original must be returned and maintained in the Human Resources Department.
  - An employee, whose request has been denied at any level, may ask for a meeting with the denying party, to discuss the reason(s) for denial.

**E. Reimbursement Procedure:**

Employees will only be reimbursed **after** each course is satisfactorily completed.

1. When the employee has successfully completed the course(s) for which tuition assistance was approved, the employee must submit the following documentation to the Human Resources Department:
  - An itemized tuition statement indicating full payment, a zero balance, tuition costs, lab fees and other required fees;
  - Grade report of a “C”, its equivalent or better; and
  - Book receipts reflecting reimbursable items **required** for the course(s).
2. The Human Resources Department will complete Section IV and will forward to the Auditor’s Office for reimbursement processing. For non-general fund offices/departments, the Human Resources Department will forward the original reimbursement page to the employee’s office/department to be used as the invoice for that office/department to process the reimbursement. If there are discrepancies with the submitted documents, a delay in reimbursement processing may occur. The Human Resources Department will contact the employee to rectify the discrepancies within a reasonable time.
3. With the exception of the original reimbursement page, receipts, and grade information for non-general fund offices/departments, the original Tuition Assistance Application and final documentation will be retained in the Human Resources Department.