

COUNTY OF ERIE
PERSONNEL POLICIES & PROCEDURES

SUBJECT: **TUITION REIMBURSEMENT POLICY**

DISTRIBUTION: ELECTED OFFICIALS, JUDGES, DEPARTMENT HEADS

FROM: FRANK N. SCALISE, DIRECTOR OF PERSONNEL

EFFECTIVE DATE: JUNE 7, 1994; REVISED JANUARY 1, 2008;
 REVISED DECEMBER 4, 2009

POLICY NUMBER: 30

EMPLOYEES COVERED

This tuition reimbursement policy applies to non-bargaining employees, and to bargaining employees insofar as the policy provisions are consistent with the applicable labor agreement. In all cases the application of this policy is subject to the current Internal Revenue Code.

LIMITS OF TUITION REIMBURSEMENT

Reimbursements are limited to 80% of tuition cost. Books and equipment, such as a calculator, that are required to take a course are not reimbursable.

For a course to qualify for reimbursement, it must be above the high school level and be directly relevant to the employee's work responsibilities, or, if not directly relevant to the employee's work responsibilities, it must be part of a degree program in a major that is relevant to the employee's work responsibilities.

For education assistance to be received, County Council must have appropriated budgeted funds for this purpose in the department budget to which the reimbursement will be charged.

LIMITS OF REIMBURSEMENT

Employees approved for such reimbursement may be reimbursed at a rate of 80% of the actual education costs, provided they earn a "B" or better in the course. No education assistance will be paid for course grade of "C" or below, or for failing a pass-fail course.

APPLICATION FOR TUITION REIMBURSEMENT

Before taking a course, the employee must present to his/her department head a written request in which he/she identifies the learning institution offering the course, a description of the course, and how the course relates to the employee's work responsibilities. The employee must also complete the tuition pre-approval form. The department head will, in writing, indicate his/her opinion and forward the employee's pre-approval application (which can be found attached to this policy, in Personnel, or on the website), other required documentation, and his/her recommendation to the Director of Personnel for final determination. In addition, the department head shall forward to the Personnel Department and to the Payroll Department on a quarterly basis the amount paid to employees pursuant to this tuition reimbursement policy. The tuition reimbursement form (which can be found attached to this policy, in Personnel, or on the website) and other required documentation must be submitted to Personnel within two (2) weeks of receipt of grade(s) in order for reimbursement to occur.

WORK COMMITMENT

An employee who is granted tuition reimbursement must continue employment with the County for a period of two (2) months for each credit hour of tuition reimbursement received, or otherwise repay a pro-rated amount of the tuition reimbursement based upon the unexpired period of required continued employment. The required period of continued employment shall commence upon completion of the course for which tuition reimbursement is granted and may run concurrently with another course that the employee is taking.

DISCLAIMER REGARDING TAX ADVICE

The County of Erie disclaims all responsibility for the employee's local, state, or federal tax consequences related to tuition reimbursement granted an employee under this policy. The County will comply with all income tax reporting rules applicable from time to time. When the County reports amounts paid to or on behalf of an employee under this tuition reimbursement program to the applicable taxing authorities (whether they be federal, state or local), the County will not represent to the employee whether the amounts reported are taxable or excludable to or by the employee. The County will not give tax advice regarding payments made under this tuition reimbursement program and the employee must seek his or her own tax advice. The employee receiving tuition reimbursement must agree to hold the County harmless for any tax, interest and penalties assessed against any taxable income not declared by the employee.

ERIE COUNTY EMPLOYEE TUITION MANDATORY REIMBURSEMENT PRE-APPROVAL FORM

EMPLOYEE INFORMATION:

NAME:	
DEPARTMENT:	
JOB TITLE:	
PHONE NUMBER:	

COURSE INFORMATION:

SEMESTER/TERM:

SCHOOL NAME:	
COURSE NAME:	
COURSE NAME:	
COURSE NAME:	

EMPLOYEE SIGNATURE:

By my signature, I understand this does not guarantee reimbursement. Tuition will only be reimbursed if funds from the department are available and a grade of B or better is earned in the course(s). Tuition reimbursement form must be completed after course(s) are completed.

Employee Date

DEPARTMENT APPROVAL:

Department Head Date

PLEASE ATTACH A COPY OF BUDGET SHOWING FUNDS AVAILBILITY AND A COPY OF TUITION BILL. Budget will be verified in General Accounting before Personnel decision.

PERSONNEL DECISION:

APPROVED: DENIED:

Director of Personnel Date

ERIE COUNTY EMPLOYEE TUITION REIMBURSEMENT FORM

EMPLOYEE INFORMATION:

NAME:	
DEPARTMENT:	
JOB TITLE:	
PHONE NUMBER:	

COURSE INFORMATION:

SEMESTER/TERM:

SCHOOL NAME:		GRADE EARNED:
COURSE NAME:		
COURSE NAME:		
COURSE NAME:		

COST:

	BILLED AMOUNT	REIMBURSABLE AMOUNT
TUITION:		
APPLICABLE FEES:		
TOTAL:		

EMPLOYEE SIGNATURE:

By my signature, I am submitting my tuition bill and proof that I have earned a B or better in the course(s). I understand that reimbursement is based on County Policy #30 and/or my applicable bargaining contract.

Employee

Date

DEPARTMENT APPROVAL:

Department Head

Date

Please attach necessary documentation (including copy of pre-approval form) and accounts payable authorization.

PERSONNEL APPROVAL:

Director of Personnel

Date