



ADMINISTRATIVE POLICY & PROCEDURE MANUAL

SECTION: Personnel

POLICY NO.: 3802.3

ADMINISTERING DEPARTMENT (S): Human Resources

SUBJECT: Tuition Assistance Program

Purpose:

To establish guidelines and procedures that govern how the City will assist employees with tuition fees for appropriate job related educational courses.

Policy:

The City of Clearwater will assist employees with all or a portion of the cost of acceptable courses and training, which are satisfactorily completed and meet established funding limitations.

Employees may receive assistance with a portion of certain tuition fees. The portion paid by the City is based on the classification of the employee requesting assistance and satisfactory completion of acceptable courses taken at approved schools and institutions. All eligibility and procedural requirements of the City must be met in order to receive tuition assistance. Participation in the plan is voluntary and in no way is to be made a condition of employment. Course attendance must be on an employee's own time and will not interfere with the employee's regular work hours.

Definitions:

Administrative Repeal:

The provisions contained herein shall supersede and replace all prior policies and procedures regarding this subject.

/s/William B. Horne, II _____
William B. Horne II, City Manager

07/15/2011 _____
Date

Procedure: See attached.

Effective Date: 02/01/01

Amended or Reissue Date: 07/15/2011

Reference(s):

Statutes: _____ Ordinances: _____ Resolutions: _____ Legal Opinions: _____

Administering Department _____

Policy Committee _____



ADMINISTRATIVE POLICY & PROCEDURE MANUAL

Procedure:

A. Employee Eligibility

1. Tuition assistance is available to any full-time regular employee who has completed six (6) months of satisfactory service.
2. An employee is required to personally pay for the course tuition in order to be eligible to receive tuition assistance.
3. An employee who qualifies for veterans' educational benefits will be given tuition assistance on a prorated basis.
4. An employee who is awarded financial aid in the form of grants and/or scholarships will be given tuition assistance on a prorated basis.
5. Employees must submit a copy of any other types of tuition assistance they receive.
6. The layoff of an employee after he/she has been enrolled in an approved course will not alter his/her eligibility for tuition assistance benefits for courses already approved and started prior to the layoff.
7. The resignation or discharge of an employee automatically terminates his/her eligibility for tuition assistance benefits effective the actual last day of work.

B. Course Eligibility

1. Tuition assistance will be given for courses offered by technical institutes, trade schools, correspondence schools, accredited colleges, universities, or other approved institutions. Tuition assistance will not be available for job related certifications, seminars, or courses offered by the City (e.g., Consortium classes, technical training, or on site college programs sponsored by the City conducted during work hours).
2. Eligibility for tuition assistance is determined as follows:
 - a) Enrollment in a Business Administration or Public Administration degree program.
 - b) Enrollment in a degree program that relates to the employee's present job, or is a reasonable promotional objective for positions within the City of Clearwater.
 - c) If a degree does not meet the criteria in "a" or "b", or if participants are not seeking a degree, eligibility is determined on a course-by-course basis. To be eligible, a course must either relate to the employee's present job, or be a reasonable promotional objective for positions within the City of Clearwater.
3. Tuition assistance does not cover application fees, books, professional licenses or certifications, or testing of any kind (i.e., CLEP, inspector qualifications, ASE, etc.) When necessary, clarification of eligibility for tuition assistance will be provided by Human Resources.



ADMINISTRATIVE POLICY & PROCEDURE MANUAL

C. Approval

1. Employees requesting tuition assistance must obtain an application from their department or the Human Resources Department.
2. Applicant completes Part I of the "Tuition Assistance Application Form" and submits it to his/her department director through his/her immediate supervisor. The form must be submitted within the first two weeks of a course that lasts more than two weeks or prior to the start date for courses lasting less than two weeks.
3. Proof that the employee personally paid for the course must be submitted with the application form (i.e. personal credit card receipt, personal cancelled check, or other receipt showing employee name, institution name, and amount paid.)
4. The department director will review the application for course relevance and will also determine whether the course is tax-exempt. The director will forward the form to the Human Resources Department after signing the form and adding any pertinent comments.
5. Human Resources will determine eligibility and then return a copy of the completed application to the employee. The form will indicate approval or reasons for modification.
6. Each time an employee requests tuition assistance, a new application must be submitted in accordance with the steps given above.

D. Grade Requirements

1. Minimum grade required to receive reimbursement
 - a. Undergraduate courses - evidence of a "C-" or above.
 - b. Graduate/Post Graduate courses - evidence of a "B-" or above.

E. Tuition Assistance Payment

1. Submit evidence of satisfactory course completion to the Human Resources Department.
2. Evidence shall consist of a copy of an official grade report or transcript received by the Human Resources Department within thirty (30) days following the completion of the course.
3. Evidence for non-credit courses may be satisfied by a written statement from the course instructor on the organization's letterhead or a copy of a certificate of satisfactory completion received by the Human Resources Department within thirty (30) days following the completion of the course.
4. Submit proof of payment (if not submitted with the original application form) and evidence of other financial assistance received to the Human Resources Department.
5. The maximum amount reimbursed per fiscal year is awarded per the employee's respective employment agreement, less any other tuition assistance received.
6. Note: tuition assistance payment will not be processed without proof of payment and proof of successful course completion.



ADMINISTRATIVE POLICY & PROCEDURE MANUAL

F. Reimbursement to the City

1. Employees are subject to a repayment agreement for tuition assistance. If an employee should separate from the City (including separation due to retirement) within two (2) years of receipt of tuition assistance from the City, amounts in excess of \$650.00 per fiscal year will be subject to repayment by the employee. The Human Resources Director and the Assistant City Manager must authorize all exceptions made in the requirement of repayment for tuition assistance
2. The last actual day of work is used to determine the two-year period. When an employee is terminated or retires, Payroll will check the employee's payroll records for the two years prior to the last day of work.
3. Payroll will deduct tuition repayments due the City from the employee's last paycheck. Payroll will notify the employee of this action by using a form letter. In the case of retirement, Payroll will contact the employee to determine a method of deduction. Retirees may repay the City in a lump sum deduction or a repayment schedule may be utilized. Any repayment schedule must be reasonable and will not exceed six (6) months.
4. When reimbursement occurs from the last paycheck, it will be credited to Human Resources by Payroll and will be reflected in quarterly reports, which Payroll will send Human Resources.
5. If an employee has received his/her final check before repayment was made, Payroll will send an invoice to the employee and a copy to Human Resources. The invoice will state that a check or money order for the repayment amount is due and should be mailed to Human Resources. Human Resources will record the payment when it is received and forward it to Payroll to be credited to Human Resource's budget.

CITY OF CLEARWATER TUITION ASSISTANCE APPLICATION
Part I - To Be Completed By Applicant

NAME: _____ SOCIAL SECURITY#: ____ - ____ - ____ Date: _____
 Job Class: _____ DEPT/DIV CODE: _____ Job Title: _____
 (CWA/SAMP/IAFF/FOP)

<u>COURSE TITLE</u>	<u>START DATE</u>	<u>END DATE</u>	<u>CREDITS</u>	<u>TUITION PER CREDIT HOUR</u>
1.				
2.				
3.				

School/institution you are attending: _____

Are you pursuing a degree? Yes No If yes, indicate type & major: _____

Do you receive veteran's educational benefits or any other form of educational benefits :
*(Funds you are **not** required to repay)* Yes No **If yes, enter below and attach info:**

Type of Assistance: _____ Amount: _____
(Financial aid/grant/scholarship/veteran's)

Proof of payment attached? Yes No Indicate type (credit card, check, etc.): _____

I certify that I personally paid for the course(s) listed and that the above information is true and accurate. I understand that I will be responsible to repay funds received exceeding \$650.00 per fiscal year in the event of my separation from the City should such separation occur within two (2) years of receipt of tuition assistance.

Applicant Signature: _____ Date: _____

Part II – Department Director Recommendation

The applicant is a full-time employee who has completed at least six months of satisfactory service with the City. This (these) course(s) is/are related to the applicant's present position or a reasonable promotional objective. Courses taken toward a college degree related to the employee's present job or reasonable promotional objectives are acceptable.

Taxable Status - Circle recommendation for each course listed above (see reverse side)

Course #1- Exempt / Non-exempt **Course #2-** Exempt / Non-exempt **Course #3-** Exempt / Non-exempt

Department Director: _____ Date: _____

Comments: _____

Part III – Human Resources Department

Employee Name: _____ Date: _____

Social Security: _____ Dept./Div. Code: _____

Amount Requested: _____ Amount Approved: _____ Tax-exempt:(Yes/No)

Reason for Changes to Request (amount or taxable status): _____

Human Resources Manager or Designee: _____

Tuition Assistance – Procedure

1. Applicant completes Part I and submits to his/her immediate supervisor who will forward to the Department Director. The form must be submitted within the first two weeks of a course that lasts more than two weeks or prior to the start date for courses lasting less than two weeks. The Department Director will complete Part II and forward the form to the Human Resources Department. Proof of payment must be sent with the form to HR.
2. Upon receipt of the application with Part II signed by the Department Director, Human Resources completes Part III indicating approved amounts and taxable status. A copy of the application is then returned to the applicant.
3. Within thirty (30) days of completion of previously approved course(s), the applicant will submit copies of final grade(s) or certification of successful completion of the course(s). Acceptable documents for credit courses include copies of official school transcripts or grade reports. Acceptable documents for non-credit courses include certificates of successful completion or a written statement from the course instructor on the organization's letterhead.
4. Upon receipt of the above information, Human Resources will submit a request for refund to Payroll. Payments will be included in paychecks. Income tax and Social Security contributions, if applicable, will be withheld in accordance with the IRS code. Pension contributions will not be withheld.

Determination of Tax Status

Each course under the Tuition Assistance Program must be classified as either tax-exempt or non tax-exempt. The criteria outlined to make this determination is:

Tax-Exempt Courses:

"Education expenses are generally deductible if they improve or maintain required job skills or are required by law, regulation, or company policy to keep a job, job classification, or pay status."

Non Tax-Exempt Courses:

"Courses towards the completion of a graduate degree which do not improve or maintain job skills and/or are not required in order to maintain a job, job classification, or pay status are not tax-exempt."

Recommendation and Approval:

The department recommends whether each course meets the criteria for tax-exempt status at the time the application is completed. This recommendation is included in Part II of the application.

Human Resources will give final approval for taxable status of each course. The approval will be noted in Part III of the application form and returned to the applicant.