

Tuition Reimbursement

- 1.0 POLICY STATEMENT:** It is the policy of the City to share the tuition expense with employees interested in attaining a higher level of technical or academic competence through advanced education at an accredited university or college. Course work shall be directly related to the employee's current position unless otherwise approved.
- 2.0 PROCEDURES:** Full-time employees are eligible to apply for the tuition reimbursement program. Approval will be based upon the criteria established herein. Employees must receive pre-approval of course or degree topic prior to enrolling. Reimbursement shall be limited to \$500 per semester with a maximum of \$1,000 per fiscal year subject to approved funding through the City's annual budget process.
- 2.1 To be eligible to apply, the employee must have completed one (1) year of service as a full-time employee, be rated as meets expectations or above on most recent performance evaluation and be on payroll when the course is completed. Employees on probation due to promotions are eligible to apply. Part-time and temporary employees are not eligible to apply.
- 2.2 Request for tuition reimbursement may be made only for attending an accredited campus-based or online college, university, or vocational institute. Employees shall be required to furnish information as to the accreditation of an institution.
- 2.3 Workshops, seminars and conferences or CEU type meetings are not eligible for reimbursement through this policy.
- 2.4 Criteria for approval will include, but not limited to: the best interest of the city, succession planning, tenure, current status toward degree, coursework or degree applicable to current position, past performance evaluations, and other information that supports providing assistance. No one criterion is weighed more than others, but all criteria will be considered in its entirety.
- 2.5 Decision to approve and participate will be made by the Assistant City Managers. Human Resources will send an acceptance or denial letter to applicants.
- 2.6 To apply, submit the Request for Tuition Reimbursement, essay forms, and three written references with one being from the employee's department director approving the courses relatedness to the City. If and when the course is pre-

approved, the Request form will also serve as a request for payment form at the conclusion of the course.

- 2.6.1 Employees applying in consecutive semesters are only required to submit an application; an essay and reference letters are not required to be resubmitted.
- 2.7 The deadline to submit the request and essay forms including references is no less than one (1) month prior to the 1st day of the month in which the college semester or quarter commences. For example: 1) the deadline to have forms, essay and references into Human Resources will be July 1 for a college semester that commences on August 15; or 2) a December 1 deadline is established for classes that begin on January 10.
- 2.8 Certificate, Associates, Bachelors and Masters Degree programs will be reimbursed if they are city or job related. All courses, required and elective, which are related to an employee's work or which lead to a city-related or job-related degree will be reimbursed. The City will determine, in its sole discretion, whether a degree program or course is city or job related.
- 2.9 In no case shall City funds be used if the employee is receiving grants or other non-payable financial assistance for tuition from any other source. In the case of partial alternative funding, the City may, upon approval, reimburse the remaining tuition expense up to the limits established herein.
- 2.10 Reimbursement is for tuition and required books related to the approved major and electives. The employee is responsible for related expenses such as late fees, recreation or technology fees, transportation, parking fees and tickets, etc.
- 2.11 Courses in which employees receive a grade of "C" or better will be reimbursed subject to the provisions of this policy. The Human Resources Department shall review all documents and forms for compliance with this policy and forward it to the Department of Finance for reimbursement payment.
- 2.12 Within fifteen (15) calendar days of completion of the pre-approved course(s), the employee must submit a copy of the "Request for Tuition Reimbursement" form to the Human Resources Department, along with an official transcript of grades and proof of payment. Proof of payment can be established by either a bursar's receipt, or a copy of a canceled check (front and back). No reimbursement will be made without a copy of the transcripts or grade report and bursar's receipt.
- 2.13 Upon receiving any amount or distribution of tuition reimbursement assistance, employees agree to work for the City for a minimum period of two (2) years

following the month in which the course was completed. Separation from employment, either voluntary or involuntary, within the two (2) year period will result in the employee owing the City the total accumulated amount of tuition reimbursement assistance received pro-rated on a twenty-four (24) month basis. For purposes of compliance with the two (2) year work requirement period, each tuition reimbursement assistance award will stand alone and be tracked separately. In the event the employee does not meet the minimum two (2) year work requirement and is required to reimburse the City, any funds due to the City will be deducted from the employee's final check.

- 2.14 An employee who separates employment, voluntary or involuntary, while enrolled in a course shall not be entitled to reimbursement.
- 2.15 The City will not reimburse employees if disciplinary action of suspension without pay or demotion occurs before the course is completed despite receiving pre-approval.
- 2.16 Employees are prohibited from attending classes during work hours unless using compensatory time off or vacation (in that order).
- 2.17 Participation does not imply nor guarantee promotions or other position within the City.
- 2.18 Participation in the program should not hinder the employee's ability to accomplish annual performance goals and other duties and responsibilities. Department directors will make certain that employee participation does not negatively affect operations and services provided.
- 2.19 The City's tuition reimbursement policy complies with Section 127 of the Internal Revenue Service Tax Code, which allows for tax-free exemption of employer provided educational assistance (up to \$5,250 annually) for undergraduate and graduate level courses. Therefore, reimbursement for tuition will not be subject to income tax and FICA tax withholding. To maintain compliance with Section 127 and take advantage of the tax exemption, tools and supplies (excluding required books) that are retained by the student after completing the course, as well as recreation fees, are not reimbursable under this policy.

3.0 RESPONSIBILITY: The Human Resources Director is responsible for overall policy compliance.

APPROVED:

M. Denis Peterson
City Manager

Original: 03/28/1988

Revisions: 03/17/1993, 07/01/2012, 05/01/2013, 06/21/2016

City of Johnson City, Tennessee
Request for Tuition Reimbursement Form

*You must submit and receive approval for tuition reimbursement
at least one month before the course begins.*

Employee Name _____ Date _____

Title _____ Department/Division _____

Years of Service _____ Full-Time Employee: Yes No

College to attend _____ Location _____

Accredited by _____

Semester/Quarter Begins _____ Ends _____

	Course Title	Credit Hours	Tuition Fee
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____

I hereby request consideration to become a participant in the Tuition Reimbursement Program and am only seeking assistance for my out of pocket expenses.

I have read the provisions of the Tuition Reimbursement Policy, understand the requirements for receiving reimbursement, and agree to abide by the requirements.

I have attached my written essay form and three references.

Signature of Employee

I hereby pre-approve and authorize tuition reimbursement upon successful completion of the above course(s).

Department Director

Assistant City Manager

Date: _____

Date: _____

City of Johnson City, Tennessee
Tuition Reimbursement Essay Form

*Please complete the essay form or
attach your written response to this form.*

Name: _____

Describe your current college status and the area or degree of study you are interested in?

- *Current degree, if any, i.e., Associates, Bachelors, etc.*
- *Major, i.e., Business Administration, Public Administration, etc.*
- *College(s) attended.*
- *Total number of credit hours earned to date.*
- *If no degree, list your desired degree and major seeking.*
- *How many credit hours needed to attain degree?*
- *Have you attended college in the past twelve (12) months?*

Why do you want to attend college?

How does your course(s) or major benefit the city as it relates to your current or another position?