

**COLUMBIA COUNTY
BOARD OF COMMISSIONERS**

APPROVED: July 21, 2009 AMENDED: June 19, 2018	TOPIC: <i>Education Reimbursement Program</i>
<i>Policy Number 401.1</i>	POLICY SECTION: <i>Training and Development</i>

I. PURPOSE

To encourage eligible Employees through an Education Reimbursement Program to participate in education programs which will further their skills and knowledge for use in their current position or for use in future positions with more responsibilities.

The Education 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.

II. RESPONSIBILITY

The Human Resources Manager is responsible for administration of the Education Reimbursement Program.

III. OBJECTIVE

Subject to the appropriation of sufficient funds by the Board of Commissioners, the County will reimburse an eligible Employee up to 100% of the cost of tuition for approved technical or undergraduate level courses, or graduate level courses, up to a maximum of \$3,500 during a calendar year effective July 2018. Reimbursement for the graduate level courses is excludable from income under Section 127 effective January 2002. However, a recipient of such a reimbursement should check with his/her tax advisor to determine if such expenses are deductible under other provisions of the Code.

Books, supplies and other fees or charges will not be reimbursed.

There will be no loans or advances of money to Employees for purposes of taking courses. Reimbursement will be paid only after the course has been completed.

IV. ELIGIBLE EMPLOYEE

To be eligible to participate in the Education Reimbursement Program the Employee must satisfy the following criteria:

- 1) The Employee must be a Regular Full-time Employee who has completed one (1) year of service as of the date the course begins.
- 2) The individual must be actively working for the County as of the date the course is completed.

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- 3) The course schedule and study time must not be in conflict with the Employee work schedule.
- 4) The Employee must take the course at one of the following types of accredited institutions: Technical institutes, colleges or universities.

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.

- 5) The Employee shall be entitled to tuition reimbursement if he/she has complied with all provisions of this policy with the amount of reimbursement based on the grade received subject to the limitations set forth above according to the following schedule:

Employee receives an "A"	= 100% reimbursed
Employee receives a "B"	= 90% reimbursed
Employee receives a "C"	= 80% reimbursed
Employee receives a "D" or below	= 0% reimbursed

Plus or minus modifiers to a grade will be disregarded.

- 6) For Employees taking graduate level courses, the course for which reimbursement is sought must be one leading to a graduate degree in a course of study in which the Employee is enrolled.

V. PROCEDURES

- 1) Before enrollment in a course for which reimbursement will be sought an eligible Employee must submit to his/her immediate Supervisor a complete **Education Reimbursement Application** for each course. The form can be obtained by contacting the Human Resources Department or by downloading the application from the County website. A copy of the course description, costs and dates must be attached.
- 2) Completed Education Reimbursement Application forms will be submitted to the Employee's Supervisor, Department Manager, or Division Director for their review and recommendations if they care to make a recommendation, and approval. The approved forms and any recommendations will then be submitted to the Human Resources Manager.
- 3) The Human Resources Manager will review the Education Reimbursement Application to determine if the applicant satisfies the criteria as an eligible Employee and to otherwise

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determine whether or not to approve the application. Applications by those who are not eligible Employees will be returned with an explanation of the reason the criteria is not met. The Human Resource Manager will approve or disapprove each application. If an application is disapproved, the Human Resource Manager shall advise the applicant of the reasons in writing.

- 4) When the Education Reimbursement Application satisfies the criteria for an eligible Employee and has been approved, Human Resources will retain the approved document. A Human Resources representative will advise the employee of the application approval.
- 5) To receive tuition reimbursement, the eligible Employee must submit to the Human Resources Department an official grade report for the course or a copy certified by the registrar or other appropriate official of the educational institution and a receipt of payment of tuition for the course or a copy thereof certified by the registrar or other appropriate official of the educational institution.
- 6) Employees who voluntarily separate service from the County or are dismissed for just cause, within twelve (12) months after receiving a reimbursement under the Education Reimbursement Program, shall repay the County for all such tuition reimbursements. By accepting the reimbursement under the Education Reimbursement Program the Employee authorizes the County to deduct tuition reimbursements, which must be repaid from his or her final paycheck. If the repayments are not fully paid by payroll deduction, the Employee shall immediately pay the County the repayment due and such amount shall bear interest from the date of the Employees termination of employment until paid at the rate of 10% per annum.

The Department Head or Division Director may at his/her discretion waive the reimbursement requirement if the employee transfers to another County department or if circumstances deem a waiver to be appropriate. The Department Head will send the Human Resources Manager a written waiver of the reimbursement requirement.

VI. FEDERAL INCOME WITHHOLDING

Amounts paid for tuition reimbursement from a plan meeting the requirements of Section 127 of the Code are not included in an Employee's income or subject to income tax withholding up to a maximum of \$5,250 annually. This does apply to reimbursements for graduate level courses effective January 2002. If subsequent tax law changes fail to continue the tax-free treatment of an Education Assistance Plan or in any way modify its treatment, appropriate adjustments in Federal Income Tax withholding will be made from the effective date of the change.

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VII. MANDATORY COURSES

This Education Reimbursement Program should not be confused with courses undertaken to meet the express requirements of the County. Mandatory courses, which may be required for a current position, are not subject to this Policy.

VIII. BUDGET LIMITATIONS

Reimbursement under the Education Reimbursement Program is contingent upon the continued availability of funds and may be increased, decreased or eliminated according to the availability of funds as appropriated by the Board of Commissioners.