

## 3357:13-16-55 Tuition Reimbursement Plan Policy

### (A) Requirements for Application:

- (1) The applicant for tuition reimbursement shall be a member of the full-time College staff or administration for 12 months.
- (2) The application for tuition reimbursement must include a statement that clearly explains the applicant's proposed educational goals and objectives, and their relationship to the applicant's job at the College. (An application will not be approved unless both coherent educational goals and a close relationship to College employment exist). This statement will be evaluated by the appropriate Division Dean or Department Director, and must also be approved by the appropriate Vice President.

### (B) Administration of Plan:

- (1) Administration and management will be provided by the Director of Human Resources in consultation with the appropriate Vice President and the Dean or Department Directors.
- (2) Eligible employees must initially pay for the courses themselves. However, the employee who wishes to use the provisions of this Plan must submit a request for tuition reimbursement before completion of courses.
- (3) The Division Deans or Department Directors will judge the fitness of the coursework against the criteria listed in the plan section entitled "Requirements for Application." If the proposed coursework meets the criteria, the Dean or Director will approve the application for tuition reimbursement, send it to the appropriate Vice President for their approval and then to the Director of Human Resources for administration and implementation.

### (C) Requirements to Obtain Reimbursement:

- (1) It is expected that the employee will remain employed by the College for a minimum of 12 months after the completion of the course. Otherwise the employee will be invoiced and held financially responsible for the amount of reimbursement received from the College.
- (2) The course enrollment of the recipient must be such that it will not interfere with regularly scheduled duties as determined by the supervisor.
- (3) Reimbursement will be granted at the end of a fiscal year to all eligible applicants. The percentage of the reimbursement to be paid will be determined by the total number of reimbursable dollars divided into the total budgeted dollars. In no case, however, will an employee receive more than 100% of eligible fees.

- (4) Reimbursement requires that eligible fees be documented by an itemized receipt and by evidence of satisfactory completion of the course(s) from a regionally accredited institution of higher learning.
- (5) Satisfactory completion is defined as a grade point average of 2.0 or better, letter grade "C" or better, a passing grade in a pass/fail system, or equivalent to receive reimbursement. Audited courses can be reimbursed after completion of the course only when a clear, immediate, relationship exists between coursework and the employee's job.
- (6) Reimbursement cannot be obtained where another grant or fellowship has converted eligible expenses.

(D) Income Tax Information

The taxability of the Tuition Reimbursement program is determined by federal regulations and is subject to change. If the benefits are considered taxable during a tax year (i.e., January 1 to December 31) they must under federal law be reported as taxable income to the employee.

Effective: June 6, 2013

Next Review: May 1, 2022

Review Dates: 12/16/03, 06/06/13, 05/08/17