

EDUCATIONAL ASSISTANCE POLICY

ELIGIBILITY:

This program is available to all full time employees for post-high school credit courses taken at institutions authorized and listed by the Ohio Board of Regents from which the student could earn an accredited degree.

TUITION COVERAGE AND REQUIREMENTS:

The Commission will reimburse an employee 100% of tuition expenses incurred for courses taken that are directly related to the employee's job. In general, directly related shall mean:

- The course maintains or improves skills required by the individual in his or her employment, or
- The course meets the express requirements of the Commission imposed as a condition to the retention by the individual of his or her employment relationship, status or rate of pay.

If the course is not directly related to the employee's job, but the course is being taken as part of a program leading toward an undergraduate degree in a field related to the employee's job, the Commission will reimburse 75% of the tuition expense incurred.

If the course is not directly related to the employee's job and the undergraduate degree toward which the employee is working is not related to the employee's job, the Commission will reimburse 50% of the tuition expense incurred. (*Reimbursement is subject to tax and withholding).

The Commission will reimburse an employee 50% of the tuition expense incurred for courses attended leading toward a graduate degree (*Reimbursement for a graduate degree is subject to tax and withholding).

In all cases, reimbursements will be made only for such courses in which the employee earns a grade of "C" or better, or a "Pass" in a Pass-Fail course.

The Commission will reimburse the employee 100% for the cost of books purchased for each course. (*This reimbursement will be subject to tax and withholding on the same basis as the courses). Any "Used Book" credits received for returned books should be deducted from the total amount requested.

Supplies will not be reimbursed unless specifically required by the instructor, such as accounting ledger books or workbooks necessary to the course work. An explanation of such requirements should be included with the request for reimbursement.

Lab fees and general fees will be reimbursed on the same basis as the course. Parking fees, late fees or any fees not directly related to customary course registration will not be reimbursed.

An employee *may* request prior approval of a course or degree program in order to determine the rate of reimbursement, but such is not required by the Commission.

Tuition Reimbursement (con't)

The maximum annual reimbursement per employee for tuition and books is \$2,000 and only for courses completed at Ohio-based schools. For purposes of calculating the maximum, the date a course is completed will be used to determine the year in which the reimbursement amount is included but, for tax and withholding purposes, the date of actual reimbursement to the employee applies.

PROCEDURE:

Each employee desiring to participate in the program must follow the following steps, in the order listed:

1. The employee must complete the Educational Assistance Application and forward to his or her department head. The application will be reviewed by the approving department head, Human Resources and Executive Director for reimbursement percentage calculation and approval.
2. After the employee has completed the credit course, the employee is required to submit to the department head the Educational Assistance Reimbursement Form as well as copies of the grade earned and receipts for tuition paid and book fees. Separate reimbursement forms should be submitted for each quarter completed.
3. The department head and Human Resources will review the employee's application and reimbursement forms and verify that the proper documentation has been attached with the appropriate reimbursement request. If all information is correct, the request will be approved and forwarded to the Executive Director for final approval. Upon final approval, the Educational Assistance Reimbursement is then forwarded to the Comptroller for payment.

Failure to properly follow the above procedures and/or omission of required documentation will result in unnecessary delays in the consideration and approval of the employee's request.

A revolving fund check will be issued to the employee for the amount of approved expenses. If the payment is for educational expenses which are subject to tax, the amount of the payment will be added to the employee's taxable income in the payroll system and withholding will be made on the amount of the previously paid reimbursement.