

2.6 EDUCATIONAL ASSISTANCE POLICY

A. 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 **or specialized non-degree courses leading to professional certification or licensure in a field that is relevant to the operation of the Ohio Turnpike.**

B. TUITION COVERAGE AND REQUIREMENTS:

1. 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.
2. 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.
3. 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).
4. 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).
5. 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.
6. 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.
7. 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.

8. Lab fees, **testing 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.
9. 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.
10. **Approval for reimbursement of non-degree courses will be on a first-come, first-served basis and will be conditional based upon availability of funds. If an employee is requesting reimbursement for any course, which is not part of a program or degree, then such approval is based upon the discretion of the department head and approval of the Director of Human Resources. Such course(s) must be directly related to the employee's current position.**
11. **For non-degree courses that may lead to professional certification, development or licensure, the Executive Director, or his/her designee, shall have absolute, unfettered discretion in deciding which courses qualify for reimbursement as well as which employee(s) may attend such courses.**
12. **All courses must be attended outside the employee's scheduled work hours. The Commission will not treat the time spent taking the course or any associated study/research time as compensable work time, unless otherwise directed by the employee's department head and approved by the Director of Human Resources.**
13. **Eligible employees must be in active pay status during the courses for which tuition reimbursement is requested. As a condition of receiving tuition reimbursement, non-bargaining unit employees will be required to sign an agreement whereby in the event the employee separates for any reason from the Commission's employ within one (1) year after a tuition assistance payment is made, he/she must repay all sums expended by the Commission.**
14. 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. **The Commission will comply with Internal Revenue Service (IRS) rules regarding taxation of tuition reimbursement proceeds.**

C. 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 **at least two (2) weeks prior to taking the course**. 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.
4. 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.
5. 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.