

# **CALHOUN COUNTY**

## **QUALIFIED EDUCATIONAL ASSISTANCE PLAN**

### **TUITION ASSISTANCE POLICY**

Approved by Commissioners Court May 25, 2022

Amended November 2, 2022

To encourage personal and professional development that improve skills, knowledge, understanding and abilities to increase productivity, the County of Calhoun has established a Qualified Educational Assistance Plan for full-time employees. (IRS Publication 5137, Fringe Benefit Guide for Federal State and Local Governments, IRC Section 127)

The Qualified Educational Assistance Plan offered by the County to full-time employees is offered for only tuition and out of county fees under two programs, **Payment for Enrollment** or Reimbursement. The employee shall choose either, **Payment for Enrollment** or Reimbursement. The option the employee chooses in the beginning will remain the same throughout the lifetime maximum amount that has been set by Commissioners Court. (Example: If the employee chooses Payment for Enrollment for tuition assistance for the fall semester, the employee may not choose Reimbursement for the spring semester).

Under the Qualified Educational Assistance Plan, the County has set a cap of \$5,250 tuition assistance per year (January 1 thru December 31) per full-time employee. The County has set a maximum lifetime tuition assistance at \$10,500 per full-time employee.

The availability of tuition assistance is subject to Commissioners Court approved funding in each individual department. Funding will be established annually as part of the budget process based upon anticipated participation and available funding. Each County department will be responsible for determining if funds are available in their department. If funds are not available within the department's budget, the department may request funds during annual budget workshops.

To be eligible for consideration of tuition assistance, an individual must be a full-time employee that has completed a minimum of twelve months of service with the County and be in good standing with the County prior to the request for tuition assistance. In cases where an employee is currently under a designated performance improvement plan for a disciplinary matter or for performance improvement issues, the employee will not be eligible for tuition assistance while on the plan. To retain eligibility for tuition assistance, an employee must remain as an active full-time employee in good standing from the time the request is submitted to the time a course or certification program is completed and, if available, apply for FAFSA, grants, scholarships or other financial assistance.

The employee must take all courses and certification programs for which tuition assistance is received on the employee's own time. The employee will not be paid by the County for any time needed during work hours for any class or certification program. (Example: Time needed to study, complete assignments, testing, attend classes or labs, etc.) If a class or certification program is only available during an employee's normal work hours, the employee must request a flexible schedule from the employee's department head (elected or appointed official). With

prior approval from the employee's department head (elected or appointed official), the employee must use vacation leave, comp time, or leave without pay in order to attend or fulfill any responsibility for the class or certification program. When there is a conflict between classes or certification programs and the employee's job responsibilities, the job responsibility must come first.

A course or certification program must be offered by accredited colleges, universities, business institutes, vocational school, or trade school and must:

1. Relate to current position or prospective (new) job duties;
2. Be required by an accredited college, university, business institute, vocational school or trade school which is related to a County career field;
3. Benefit Calhoun County by increasing employee skills, knowledge, understanding and abilities needed to increase productivity and achieve County goals and objectives;
4. Be approved by the employee's department head (elected or appointed official);
5. Be recorded (detailed with amounts and receipts) and kept up to date by the employee's department head (elected or appointed official); and
6. Be on file in the Human Resources Department. All required forms must be obtained from the Human Resources Director. Forms from the employee's department will not suffice for the requirements of the Qualified Educational Assistance Plan, Tuition Assistance Policy.

A course or certification program will be defined as a class of instruction taught at or by an accredited college, university, business institute, vocational school or trade school that meets on a regular basis over an extended period of time. Online courses from an accredited college, university, business institute or trade school are eligible for tuition assistance.

Non-credit courses or courses containing the same or similar information as received in previous courses (repeat courses) are not eligible for tuition assistance.

Tuition assistance and or reimbursement may be paid monthly, by semester, quarter or yearly for each approved course or certification program. Payment may be made in more than one calendar year. The County will not pay or reimburse for courses or certification programs for which tuition assistance has already been paid or reimbursed.

Should a question arise about the administration of this policy or whether a course or certification program meets the requirements of this policy, contact the Human Resources Director.

Seminars, conferences, continuing education, and any license or certification that is required by the County or by law, for the employee to maintain in order to keep their present job, salary or status will be covered by funds within each department and not by the Qualified Educational Assistance Plan.

The County will provide assistance for only the cost of Tuition and Out of County fees, if any, not to exceed the yearly and maximum amounts per employee set by Commissioners Court. Tuition

and Out of County fees, if any, will be paid upon enrollment to the college, university, business institute or trade school or reimbursed to the employee only after the employee has submitted all of the required documentation.

Other fees and expenses are **excluded** from Tuition Assistance. These fees include, but are **not** limited to, the following:

- Tools or Supplies that the employee may keep after a course is completed (IRS Publication 5137, IRC Section 127);
- Education involving sports, games or hobbies (IRS Publication 5137, IRC Section 127);
- Meals, Lodging, transportation (fuel, mileage or any travel expenses) (IRS Publication 5137, IRC Section 127);
- Books;
- E-Book Course fees;
- Materials;
- Supplies;
- Elective fees;
- Exams, Testing and/or Certification fees
- Late fees;
- Service fees;
- Return check fee;
- Deposits;
- Orientation fees;
- Application, Entrance and/or Registration fees for admittance and/or graduation;
- Change of class or certification program fees;
- Identification cards;
- Uniform fees;
- Health and/or Liability insurance fees;
- Fees for copies of official transcripts and/or certificates;
- Parking fees

From the total cost of tuition and out of county fees, if any, the County will pay the difference between the amount approved by the County and the amount of financial assistance, which has been or will be received, from any source, but no more than the maximum amount allowed by the County (yearly or lifetime). If other financial assistance received by the employee is more than the amount approved by the County, no payment upon enrollment or reimbursement will be made by the County.

If financial assistance is received after the County has made a payment upon enrollment or reimbursement, the employee must immediately notify and reimburse the County the amount received (up to the amount of the County's payment or reimbursement) from other financial assistance. Employees who fail to report and reimburse the County for any other financial assistance and amounts received will no longer be eligible for tuition assistance from the County and will face legal consequences from the County up to and including termination. The employee

agrees that any funds due to the County will be deducted from the employee's payroll check(s). The employee agrees that if sufficient funds are not available to satisfy any tuition assistance owed to the County, the employee will pay the balance owed to the County by cash or money order immediately. If the employee fails to voluntarily reimburse the County, the County will seek any legal options the County may have, up to and including termination. The employee agrees to pay all of the County's attorney and legal fees if the County is forced to incur any such expenses to collect the amount due to the County.

If an employee resigns or is terminated, except for a reduction in force, prior to the completion of a course or certification program and the required years of service, the employee agrees to immediately reimburse the County for any tuition assistance paid on the employee's behalf or any reimbursement the employee received. The employee agrees that any funds due to the County will be deducted from the employee's final payroll check that is due to the employee at the time of the employee's resignation or termination. The employee agrees that if sufficient funds are not available to satisfy any tuition assistance owed to the County, the employee will pay the balance owed to the County by cash or money order immediately. If the amount owed to the County is not paid immediately, the County will seek any legal options the County may have, up to and including termination. The employee agrees to pay all of the County's attorney and legal fees if the County is forced to incur any such expenses to collect the amount due to the County.

If an employee is injured on the job or while on military active duty and has to involuntarily leave employment (including a disability retirement with TCDRS due to injury or illness) before course or certification program completion and required years of service, a waiver would be given for any tuition assistance the employee would otherwise be obligated to reimburse to the County.

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## OPTION 1 – PAYMENT FOR ENROLLMENT

### **PAYMENT FOR ENROLLMENT PROCEDURES**

*Pages 1 – 4 must also be followed*

Within twenty days prior to the beginning date of any course or certification program for which the employee seeks the payment for enrollment option, the employee must submit to the Human Resources Director the following:

- 1) Proof of enrollment (schedule or other document showing enrollment status);
- 2) Written approval (signed and dated) from the employee's department head (elected or appointed official);
- 3) Payment for Enrollment Request Form (obtained from the Human Resources Director);
- 4) Promissory Note/Employment Agreement (obtained from the Human Resources Director). A separate Promissory Note/Employment Agreement is required for each class or certification program for which the employee applies for payment for enrollment;
- 5) Written explanation of how the course, courses or certification program is related to the employee's field of employment or the County's needs. The written explanation must be approved, signed and dated by the employee's department head (elected or appointed official);
- 6) A detailed (itemized) invoice/statement from the college, university, business institute or trade school that lists the detailed (itemized) costs, including fees (See Other Fees, page 3), for the course, courses, or certification program by clock hours, semester, quarter or year for which the employee must pay out-of-pocket (not covered by Grants, Scholarships, Veterans Program, GI Bill, other subsidies, or other financial assistance). Other financial assistance received must be disclosed and listed;
- 7) The County will only consider the Option for **Payment for Enrollment** if the employee completes and submits all of the above requirements and any other documentation that is requested by the County. The County will pay directly to the college, university, business institute or trade school for an employee's approved tuition and out of county fees, if any, with an annual cap of \$5,250 and a lifetime maximum amount of \$10,500; **payment may be made in more than one calendar year.**
- 8) The Human Resources Director will calculate the amount of **payment for enrollment**, create a purchase order, attach all of the required documentation received, and return to the employee's department to submit for approval to be paid directly to the college, university, business institute or trade school.

Failure to submit required documentation by the published deadline dates will disqualify the employee for payment for enrollment for that approved period.

9) The County's Qualified Educational Assistance Plan, Tuition Assistance Policy and the Promissory Note/Employment Agreement set forth the terms and conditions of the agreement between the employee and the County. The employee shall agree to pay the County for all costs paid by the County, including the County's attorney and legal fees if the County is forced to incur any such expenses to collect the amount owed to the County, if:

- a) The employee fails to complete the course, courses or certification program during the semester, quarter or year for which payment for enrollment is made by the County;
- b) The employee fails to submit completion of the course, courses or certification program the original official grade slips and transcripts;
- c) The employee does not provide proof (official transcript) of achieving a grade of A, B, C or P (Pass) for each course;
- d) The employee does not provide the final original detailed (itemized) invoice/statement from the college, university, business institute or trade school that lists the detailed (itemized) costs, including any fees (see Other Fees, page 3), for the course, courses or certification program and the detailed (itemized) payments made by the employee, the County and other financial assistance sources. Other financial assistance received must be disclosed and listed;
- e) The employee does not provide a copy of the up to date detailed (itemized) record of tuition assistance that has been paid on behalf of the employee (kept by the employee's department head (elected or appointed official));
- f) The employee does not remain employed with the County based on the following schedule (time will run concurrent):

<u>Amount Received Within a Calendar Year</u>	<u>Years of Service Required After Completion of a Course</u>	<u>Repayment Liability for Early Termination</u>
\$1 - \$2,000	2	100%
\$2,001 - \$4,000	3	100%
\$4,000 - \$5,250	4	100%

The employee must pay the County for all tuition assistance paid on the employee's behalf if the employee leaves the County prior to fulfilling the required years of service; and

10) The employee agrees that any repayment due to the County will be deducted from the employee's payroll check(s) and/or the County will seek other legal options the County may have, up to and including termination. The employee agrees that if sufficient funds are not available to satisfy any tuition assistance owed to the County, the employee will pay the balance owed to the County by cash or money order immediately. The employee agrees to pay all of the County's attorney and legal fees if the County is forced to incur any such expenses to collect the amount due to the County.

## **OPTION 2 – REIMBURSEMENT**

### **REIMBURSEMENT PROCEDURES**

*Pages 1 – 4 must also be followed*

- 1) The employee will pay all costs. Within twenty (20) days after the completion of any course or certification program, the employee must submit the following to the employee's department head (elected or appointed official) for approval before submitting to the Human Resources Director:
  - a) Reimbursement Request Form (obtained from the Human Resources Director);
  - b) A copy of the Promissory Note/Employment Agreement (obtained from the Human Resources Director). A separate Promissory Note/Employment Agreement is required for each course or certification program for which reimbursement is requested;
  - c) A copy of the signed approval from the department head (elected or appointed official);
  - d) Proof (official transcript) of a grade of A, B, C or P (Pass) for each course. Grades below C or P (Pass) will not be reimbursed;
  - e) Proof of payment (front and back of cancelled check, copy of other method of payment, etc.);
  - f) Original detailed (itemized) invoice/statement from the college, university, business institute or trade school that lists the detail (itemized) costs, including any fees (See Other Fees, page 3), that were paid for each course or certification program and the detailed (itemized) payments made by the employee and/or other financial assistance sources. Other financial assistance received must be disclosed and listed;
  - g) An explanation of how the completed course, courses or certification program is related to the employee's field of employment or the County's business needs; and
  - h) A copy of the up to date detailed (itemized) record of tuition assistance that has been reimbursed to the employee (kept by the employee's department head (elected or appointed official));

The Human Resources Director will calculate the amount of reimbursement, create a purchase order, attach all of the required documentation received, and return to the employee's department to submit for approval to be reimbursed.

Failure to submit required documentation by the published deadline dates will disqualify the employee for reimbursement for that approved period.

- 2) The County will reimburse an employee for tuition and out of county fees, if any, for each successfully completed class or certification program if submission of all required

documentation is met, with an annual cap of \$5,250 and a lifetime maximum amount of \$10,500;

- 3) Reimbursement will be paid only once for each approved course or certification program. The County will not reimburse tuition and out of county fees, if any, for courses or certification programs for which reimbursement has already been received;
- 4) Reimbursement will be provided if an employee achieves a grade of A, B, C or P (Pass). Original official grade slips and transcripts are the only acceptable documentation;
- 5) No reimbursement to the employee will be made until the employee has furnished satisfactory evidence of having completed a course or certification program by the published deadline;
- 6) Employees requesting reimbursement will be agreeing to the terms based on the following schedule (time will run concurrent):

<u>Amount Received Within a Calendar Year</u>	<u>Years of Service Required After Completion of a Course</u>	<u>Repayment Liability for Early Termination</u>
\$1 - \$2,000	2	100%
\$2,001 - \$4,000	3	100%
\$4,000 - \$5,250	4	100%

The employee must pay the County for all tuition assistance reimbursed to the employee if the employee leaves the County prior to fulfilling the required years of service; and

- 7) The employee agrees that any repayment due to the County will be deducted from the employee's payroll check(s) and/or the County will seek other legal options the County may have up to and including termination. The employee agrees that if sufficient funds are not available to satisfy any tuition assistance owed to the County, the employee will pay the balance owed to the County by cash or money order immediately. The employee agrees to pay all of the County's attorney and legal fees if the County is forced to incur any such expenses to collect the amount due to the County.



## **EMPLOYEE ACKNOWLEDGEMENT**

I have received a copy of the Calhoun County Qualified Educational Assistance Plan, Tuition Assistance Policy that outlines my obligations as a County employee. I understand that I am responsible for reading and familiarizing myself with the information, policies, requirements and procedures of the plan. If I need clarification on any of the information in this plan, I will contact the Human Resources Director.

This form must be included with the employee's completed Request Form for either Payment for Enrollment or Reimbursement.

I have read and understand the Qualified Educational Assistance Plan, Tuition Assistance Policy and I agree to abide by and adhere to these policies, requirements and procedures.

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Signature of Employee

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Printed Name of Employee

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Date Signed

*Signed acknowledgement must be on file in the Human Resources Department before any payment for enrollment or reimbursement will be considered. A copy must also be attached to the Request Form when Payment for Enrollment or Reimbursement is requested.*

Received by the Human Resources Director: \_\_\_\_\_  
Date \_\_\_\_\_

Signature of the Human Resources Director