

HIGHER EDUCATION ASSISTANCE POLICY

AUTHORITY

The Higher Education Assistance Policy is made pursuant to City Charter, Section 3.01(12) and is in keeping with City Code, Section 2-229.

POLICY STATEMENT

The City may, subject to budgetary funding, provide financial assistance and/or educational leave to employees who seek higher education. Higher education assistance is intended to:

- assist employees in acquiring additional job-related knowledge and improving technical skills;
- enable employees to stay abreast of developments in their profession, trade or technical area; and
- enhance the City's ability to attract, retain and motivate employees by providing developmental opportunities.

PURPOSE

The purpose of this policy is to set forth criteria and guidelines for tuition and related expense reimbursement and for the granting of leave or alternate work schedules to enable employees to attend higher education classes.

SCOPE OF APPLICABILITY

This policy applies to all full-time regular status employees who are not in the IAFF or PBA bargaining units. Where provisions of this policy may conflict with a collective bargaining agreement, the collective bargaining agreement shall prevail.

STANDARDS AND PROCEDURES

A. Budget and Administration

The Human Resources Director budgets and administers higher education assistance for all employees except those employees covered by the IAFF and PBA labor/management agreements. The Fire Chief and Police Chief budget and administer higher education assistance for employees in the IAFF and PBA collective bargaining units.

The Human Resources Director will submit a budget request for tuition and related expense reimbursement based on requests submitted by employees through their respective departments. The Mayor shall recommend the level of funding to be included in the final budget.

B. Eligibility

1. The City may reimburse employees for tuition and related costs for courses completed at an accredited school, college, or university.
 - Tuition reimbursement shall be limited to twelve (12) semester credit hours or equivalent per fiscal year and to no more than six (6) semester credit hours in any one semester. Tuition reimbursement shall be limited to the actual cost of tuition or the per credit hour rate in effect at Florida Atlantic University at the time the expense is incurred, whichever is lower.
 - Reimbursement for other expenses such as books and laboratory fees shall be limited to \$250 per fiscal year.

The City makes no commitment to provide for the total cost of a higher education course or for all courses leading to a degree. Each course shall be evaluated separately on its merit by the department head and the Human Resources Director to determine eligibility for tuition and related expense reimbursement. To be eligible for reimbursement, a course must be related to a job within the City's classification plan.

Advance payment of course tuition and other expenses is prohibited. Courses must be completed with a grade of C or above or, in the case of Pass/Fail, a passing grade. The employee may receive assistance only if expenses or educational loans have actually been incurred. The employee may not receive funding from the City for expenses paid for by a grant, scholarship or other source.

2. Employees must complete one full year of employment to be eligible to receive higher education assistance. Job performance must be satisfactory at the time of application for assistance.
3. Courses must be scheduled outside the employee's regular work hours and all homework must be done outside of working hours. In order to attend classes, employees may request:
 - use of accumulated leave including annual leave, earned personal leave, holidays saved, discretionary days or compensatory time;
 - an alternate work schedule; or
 - an educational leave of absence without pay not to exceed six months.

The City does not guarantee the availability of alternate work schedules or leaves of absence and the department director will evaluate such requests on a case-by-case basis taking into consideration the operational needs of the department. All such alternative work schedule or leave of absence arrangements must be approved in advance by the department director and the Human Resources Director.

C. Application and Reimbursement Procedures

1. Employees must register their intent to pursue higher education by completing part one of an Application for Higher Education Assistance and submitting it to their department director no later than March 1 of the year prior to the fiscal year in which the planned college course work will take place.
2. Department directors will accumulate all application forms and submit them to the Human Resources Director no later than March 7 for consideration in the budget process.
3. Before registration for classes, employees will submit a copy of their Request for Higher Education Assistance, with part two completed, to the department director for approval and forwarding to Human Resources. Included in this section will be a mandatory agreement for repayment in the following circumstances:
 - If the employee voluntarily leaves the employ of the City or is terminated for cause within one year after expense reimbursement, the employee will be required to repay the City for the total amount of such assistance.
 - If the employee voluntarily leaves the employ of the City or is terminated for cause between one year and two years after expense reimbursement, the employee will be required to repay the City for one-half (½) of the amount of such assistance.
4. The department director shall determine if the courses relate to the employee's current or potential duties and assignments within the department and if the employee's performance is satisfactory.
5. If the department director has indicated that a requested course is not job related within the department, the Human Resources Director will determine if the course is related to other jobs within the City's classification plan.
6. Tuition and other costs reimbursement are contingent upon the availability of funds in the Human Resources Department budget. Upon adoption of the budget, the Human Resources Director will inform department directors of the amount of higher education assistance that will be made available to their department. If the budget does not allow for the total funds requested by all departments, the funds will be allocated proportionate to the requested amounts. Department directors may:

- allocate the resultant funds proportionately among applicants
 - direct applicants to reduce their course loads, or
 - use other means to allocate the funds such as prioritizing the requests.
7. Upon completion of coursework, employees will submit a copy of their original Application for Higher Education Assistance, with part three completed and proof of course completion and receipts attached, to the department director who will review and remit to the Human Resources Director. Employees may not receive reimbursement without documentation of acceptable course completions (such as a grade report) and valid expense receipts or promissory note showing a student loan.
 8. The employee is responsible for reporting taxable income that may result from the reimbursement of higher education expenses. Information regarding the requirement to declare tuition reimbursement as taxable income is available from the Internal Revenue Service.

Policy 1-20 is effective on this _____ day of _____, 2001.

Joel T. Daves
Mayor

**City of West Palm Beach
Application for Higher Education Assistance
Part I: Declaration of Intent**

γ This section must be completed by the employee by March 1, and the department director must submit a copy of this form to Human Resources by March 7 of the year before the fiscal year in which classes will take place.

| | |
|-------------------------------------|--|
| Employee Name _____ | SS# _____ |
| School/Institution _____ | Fiscal Year _____ |
| Area of Study _____ | Semester Hours Planned _____ <i>(undergraduate courses)</i> |
| _____ | Semester Hours Planned _____ <i>(graduate courses)</i> |
| Employee Signature _____ | Date _____ |
| _____ | _____ |
| Department Director Signature _____ | Date _____ |

Part II: Course and Schedule Approval

γ This section must be completed and submitted to the department director before registration for classes each semester. A copy must be forwarded by the department director to Human Resources.

Course Schedule (s):

| | Title | Day(s) | Time(s) | Start Date | End Date |
|-----|-------|--------|---------|------------|----------|
| (1) | _____ | _____ | _____ | _____ | _____ |
| (2) | _____ | _____ | _____ | _____ | _____ |

I have read the Higher Education Assistance Policy and I understand the terms and conditions of the policy. I also understand that any reimbursement will be contingent upon the availability of funds. I agree to repay the City in accordance with the policy in the event I voluntarily leave the employ of the City or am terminated for cause. I authorize deductions from my final paycheck upon separation. I am aware that it is my responsibility to report taxable income that may result from the reimbursement of higher education expenses.

| | |
|--------------------------|------------|
| Employee Signature _____ | Date _____ |
| ----- | |

The above class schedule is acceptable and will _____ will not _____ require an alternate schedule (show alternate schedule).

| | | |
|--|------------|--|
| Department Director Signature _____ | Date _____ | Courses related to jobs in this department? Yes No |
| Human Resources Director Signature _____ | Date _____ | Courses related to jobs City-wide? Yes No |

Part III: Reimbursement Request

Following the completion of the approved course(s), this section must be completed by the applicant and submitted by the department director to Human Resources for payment with all appropriate expense receipts and grade reports/completions attached.

Course(s) Completed: (1) _____ **(2)** _____

Tuition Expenses: \$ _____

Textbook/Other Expenses: \$ _____

Total: \$ _____

I have incurred these expenses and have not been reimbursed for such by a grant, scholarship, or other means. I understand that I am responsible for reporting taxable income that may result from the reimbursement of higher education expenses.

Withholding Worksheet (for the City to determine if withholding for taxes is required)

Please circle "yes" or "no" for questions 1,2 and 3:

1. Yes No Is it a graduate level class?
2. Yes No Is the education needed to meet the minimum educational or certification requirements of your current position?
3. Yes No Is the education part of a study program that can qualify you for a different type of work?

If you answered "yes" to questions 1,2 or 3 - **STOP** - reimbursement is subject to withholding.

If you answered "no" to questions 1,2 and 3 – answer questions 4 and 5:

4. Yes No Is the education required by your employer, or by law, to keep your present salary, status, or job?
5. Yes No Does the education maintain or improve skills for your present work (refresher courses, courses on current developments, and academic or vocational courses)?

If you answered "yes" to question 4 or 5 - **STOP** - reimbursement is not subject to withholding.

If you answered "no" to question 4 or 5 – answer question 6:

6. Yes No State how much you have been reimbursed in the current calendar year for educational assistance _____. Is this amount greater than \$5,250?

If you answered "yes" to question 6, reimbursement is subject to withholding.

Employee Signature

Date

Department Director Signature

Date

Human Resources Director Signature

Date