

Polk County Tuition Reimbursement Policy

Introduction

Polk County is dedicated to employee development, providing opportunities for upgrading skills and preparing employees for future development. To encourage advanced learning, the County has made funds available to employees for tuition reimbursement. Funds for tuition reimbursement are not part of a special fund nor are eligible participants required to contribute as a condition of receiving benefits. Benefits will be paid to eligible participants upon submission and approval of a claim for benefits according to the procedure set forth in this policy. Once the budgeted amount of funds is reached the benefit shall cease to be paid.

Purpose

The purpose of this policy is to furnish educational assistance to employees. It is the intention of Polk County that the policy qualify as a plan providing educational assistance under Internal Revenue Code (IRC) section 127(b)(1) and that the educational assistance under the policy be eligible for exclusion from employees' income under IRC section 127(a). This policy is construed and enforced in accordance to the laws of the State of Iowa.

Employer

Polk County Government (including Polk County Conservation Commission)

Program Administrator

Polk County Human Resources Department (HR)

Plan Year

The program year begins July 1 and ends June 30 of each fiscal year. Employees will only receive benefits under this program for courses started after July 1 of each fiscal year.

Employee Eligibility

Full-time, active employees, including elected officials, who have completed 6 months of continuous employment or part-time employees who are benefits eligible, average 24 or more hours of work per week, and who have worked 624 hours are eligible to participate in this program. This policy does not extend to dependents of employees. Participation is not a contract of employment.

Selection Criteria

1. The employee initially pays for the course and will be reimbursed upon successful completion, if in compliance with the procedures outlined in this policy, and if budgeted funding limit has not been reached.
2. All courses must be taken during non-working hours. No wages will be paid for attendance in these courses.
3. Participation in the program is voluntary and will in no way guarantee promotion or transfers within the County.
4. Polk County makes the final decision concerning employee eligibility and course relevancy. The determination of HR shall be final and binding and not subject to further review.
5. Polk County reserves the right to suspend or amend the Tuition Reimbursement Program at anytime.
6. In the event the program is suspended or amended, employees who have obtained prior approval for courses from HR, will be reimbursed as specified at the time of approval, upon successful completion of their class.

Program Eligibility

1. All courses must be taken from an accredited (i.e. a recognized educational institution that maintains standards that qualify the graduates for admission to higher or more specialized institutions or for professional practice and/or certification) college, university, or technical school.
2. Classes must be related to current job, reasonable promotion opportunity, or as part of an approved degree program which can be applied to an employment position within Polk County Government.
3. All courses must be for credit and grade.
4. Workshops, seminars, etc., which are generally held during business hours and do not result in a grade or credit are not reimbursable under this program.
5. This program does not apply to classes taken to maintain a previously received certification.

6. Credit hours obtained from —work experience for a feell are not covered.

Application Process

1. A completed —Application for Tuition Reimbursementll form, signed by your department head/elected official or his/her designee, must be submitted to HR at least 3 weeks before classes start. HR will return a copy of the approved form to the employee. The determination of HR shall be final and binding and not subject to further review.

Reimbursement Guidelines

1. A grade of —Cll or higher is required for undergraduate classes, —Bll or higher for graduate coursework. (Note: grades of a C- or B- respectively do not qualify) Employees who fail to achieve the required grade for reimbursement may elect to retake the class and seek reimbursement, provided it is completed within 12 months of the initial class' completion. The County will only reimburse the cost of the subsequent class. Before a class may be retaken, it must first be approved by HR.
2. Classes must match those originally approved for reimbursement.
3. The County will reimburse employees 100% of the cost of classes, lab fees, & required course texts, to a maximum of \$1200 (\$600 for part-time employees who receive benefits) per fiscal year for applicable for undergraduate classes. The County will reimburse employees 100% of the cost of classes, lab fees, & required course texts, to a maximum of \$600 (\$300 for part-time employees who receive benefits) per fiscal year for applicable for graduate classes.
4. Reimbursement does not include mileage, lodging, meals, parking, application fees, supplies (i.e. paper, pens, computers, etc.) or other associated fees not related directly to classes.
5. Reimbursement will not be made to an employee who terminates employment with the County before completion of the course.
6. Reimbursement will not be made to an employee who withdraws from a course before completion.

Reimbursement Process

1. Within 60 days of class completion, the approved —Application for Tuition Reimbursementll form must be turned in to HR with the original receipts and a certified transcript of your grades. No reimbursement will be made for tuition without transcripts or for any expense without an itemized receipt turned in after the 60 day period.
2. HR shall review the —Request for Tuition Reimbursementll form to verify that reimbursement guidelines were maintained and:
 - If reimbursement guidelines were maintained, a written request will be given to the Auditor's Office for a reimbursement check to be issued to the employee.
 - If reimbursement guidelines were not maintained, the request will be denied and the employee will be notified by HR in writing and given the rationale for the denial. The determination of HR shall be final and binding and not subject to further review.

Repayment

Employees will cease to be a participant of the program upon termination of employment. In the event that an employee voluntarily leaves employment with the County, any reimbursement received within 1 year of their termination date must be repaid to the County. Monies owed will be subtracted from the employees' final paycheck.

Tax Information

Any taxable income resulting from participation in this program will be included as part of the employee's W2 form. Tuition reimbursement for graduate level courses is considered taxable income under IRC regulations.

Contact: Human Resources
515-286-3200

Adopted: 04/04/00
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