

DELAWARE COUNTY

| Subject | Effective | Supersedes | This Sheet | Total |
|---------------------------|-----------------|----------------------------------------------------------------|------------|-------|
| Tuition Assistance Policy | August 12, 2021 | 02/01/2014 Revised 02/26/96,01/15/00, 05/14/01,1/1/05 | 1 | 6 |

1.0 Purpose

It is the desire of Delaware County to create an environment that stimulates, challenges and encourages employees to broaden their knowledge and skill by continuing their education. Reimbursement of primary expenses associated with a degree program or individual course work is available to those employees who meet the criteria and successfully complete the program or course.

2.0 Scope

Eligible full-time employees are those employees working forty (40) hours per week that report to elected officials within Delaware County, including the following: the Board of Commissioners, the Court of Common Pleas, the Clerk of Courts, Juvenile and Probate Court, the County Treasurer, the County Recorder, the County Auditor, the County Prosecutor, the County Coroner, the County Sheriff, and the County Engineer.

Employees under grant funds in any department or office and those employees that report to the following offices are excluded from this Tuition Assistance Policy: Job and Family Services, Child Support Enforcement Agency, Board of Elections, Soil and Water Conservation District, Delaware Public Health District, Delaware County Board of Developmental Disabilities, Emergency Management Agency, Public Defender, Delaware County Regional Planning Commission, Veterans Services, the Transit Agency, and the Delaware County Mental Health and Recovery Services Board. The aforementioned departments may have alternative programs available, therefore, employees of these agencies may seek tuition assistance from their Appointing Authority if funding allows. Alternative programs for employees and departments under the Board of Commissioners who are not paid through the County's general fund and those appointing authorities that choose to adopt this policy shall follow all policy guidelines and processes.

Employees utilizing the Otterbein Advantage Scholarship Program are eligible for tuition assistance funding.

3.0 Distribution

To all supervisors, managers, directors and employees under the direction of all elected officials and those departments and agencies who follow this policy.

4.0 Definitions

Employee: any full-time (working forty hours per week) employee in good standing (as defined herein) who has completed at least one year of continuous active service with Delaware County and meets all eligibility requirements stated in Section 5.0.

Accredited Institution: an institution that is based in the United State of America and has been state certified and registered with the Higher Learning Commission or another accrediting agency recognized by the U.S. Department of Education.

Reimbursable Expenses: Upon payment in full by the employee and completion of the course(s), an amount not to exceed the following: 90% of the costs for course tuition fees and lab fees; and 50% of the total cost of **required** textbooks. All other expenses are not eligible for reimbursement, including, without limitation, **recommended** study guides/text books, notebooks, pens, paper, travel expenses, parking fees, student health insurance fees, deferred payment fees, enrollment and/or application fees, administration fees, general fees and graduate fees.

Statement of Justification: A written narrative that fully explains the relationship of the course to the applicant's career goals, and how the course may impact on the employee's knowledge and skill level. The applicant and their supervisor must submit a Statement of Justification attached to the application for each request.

5.0 Policy

Delaware County will reimburse an Employee for Reimbursable Expenses not to exceed \$3,000 in total annually for undergraduate coursework or degree programs and \$2,500 in total annually for post-graduate degree programs and masters level coursework or degree programs. Doctorate programs are not reimbursable.

The Employee shall provide proof of payment in full before reimbursement will be processed. Each eligible Employee may receive up to a lifetime reimbursement maximum of \$12,500.

A. Reimbursement Eligibility Requirements:

Courses must correspond or be applicable to the Employee's current position or department within the county and must directly benefit the county. (For example: coursework in nursing would not be reimbursed because the County does not have a nursing department or similar position).

1. Employee eligibility is based on the job-related performance of the Employee, which must be in good standing prior to and throughout the period for which the tuition assistance was approved. In order to be in "good standing," the Employee shall not have had any written warnings, suspensions or other disciplinary action filed, nor be subject to a performance improvement plan within one year of applying for tuition assistance. No employee on a paid or an unpaid leave of absence, unauthorized leave of absence, disability leave, workers' compensation leave, or injury leave may apply for or be awarded tuition assistance.
2. The Employee must have one (1) or more years of continuous full time (forty hours per week) active service with Delaware County prior to applying for tuition assistance.
3. The Employee's supervisor must provide a Statement of Justification explaining why it would be currently beneficial to the County to provide tuition assistance to the Employee.
4. It is the responsibility of the Employee to obtain approval for tuition assistance from his/her supervisor/manager, the Department of Human Resources and the Employee's Appointing Authority **prior to the start of the course(s) for each academic term**. Incomplete applications and those applications submitted after the start of course(s) may be denied.
5. The Employee must receive a grade of "B" or equivalent, or better to receive tuition assistance for each course for which tuition assistance is requested.
6. The college or university must be an Accredited Institution as defined in Section 4.0 of this policy.
7. If an Employee is eligible to receive or is receiving financial assistance from any governmental (federal, state or local entity) or private agency for the academic term, whether or not applied for and regardless of when such assistance may be received, that amount shall be deducted from the County's tuition assistance allowance.

B. General Information:

1. Tuition assistance applies toward specific courses, associate and undergraduate degree programs as well as post-graduate degree programs, as long as the degree program coincides with the Employee's position or department. Doctorate programs are not covered under this policy.

Tuition assistance does **not** apply to seminars, workshops, conferences, certifications, self-help courses or Continuing Education Units (CEU's).

2. Courses and programs at satellite locations or on-line qualify, provided the course and program are offered by an Accredited Institution.
3. All courses must be taken outside regularly scheduled working hours whenever possible. Flexible scheduling may be permitted with prior written approval of the Director. All scheduled hours for courses must be filed with the Director. All courses are subject to approval under the guidelines of this policy.
4. If a course(s) is not successfully completed (grade of "B", its equivalent, or better), Delaware County will not provide for tuition assistance for that course.
5. An employee who is terminated during enrollment through job elimination, a reduction in force, or who is transferred within the County and unable to complete courses in progress, will be reimbursed in accordance with the provisions of this policy.
6. If an employee voluntarily resigns, retires or is terminated for cause from the County and is currently participating or has participated within the last (3) three years in the tuition assistance program, the employee must repay the tuition assistance based on the following schedule:
 - 100% repayment of tuition assistance received if the employee is no longer employed by Delaware County within less than two (2) years of the date the course was completed.
 - 50% repayment of tuition assistance if the employee is no longer employed by Delaware County two (2) or more years but less than four (4) years of the date the course was completed.
 - 0% repayment of tuition assistance if the employee is no longer employed four (4) or more years after the date the course was completed.

The employee will have thirty (30) days following separation of employment with Delaware County under these terms to make full and final payment.

8. Delaware County reserves the right to suspend or restrict tuition assistance at any time based upon the availability of funds.
9. Where applications exceed available funds, actions such as the following may be taken:
 - Delaware County may reduce the number of courses or credit hours eligible for tuition assistance;
 - Delaware County may select employees whose learning needs are critical to Delaware County;
 - Delaware County may set an official, uniformly applied percentage figure as the amount of tuition assistance for which Delaware County is responsible.
 - Delaware County may reject any and all applications for tuition assistance.

C. Taxable Income:

The use of tuition assistance may affect your taxable income. For more information please discuss with a tax advisor on how best to report and file.

D. Application Procedure:

Courses and degree programs shall be clearly classified as job-related, job-enhancement and offer technical or skill growth that will enable the employee to perform at a higher level or prepare the employee for advancement within their department or office.

Employees seeking tuition assistance must present verification from the educational institution of their acceptance for the specific degree program or course.

Application Process

1. The Employee may contact their supervisor or the Human Resources Department to obtain information on the Tuition Assistance Policy and the Tuition Assistance Application. The policy and application may be found on the Delaware County Human Resources website: [Tuition Assistance Policy](#) / Application.
2. The Employee must fully complete the Tuition Assistance Application and attach the course description as well as the Applicant Statement of Justification /

Supervisor Statement of Justification and receive the necessary signatures for approval prior to submission to Human Resources.

3. Employees that report to appointing authorities other than the Board of Commissioners must have their appointing authority sign the application form prior to submission to Human Resources. Employees under the appointing authority of the Board of Commissioners may submit the form to Human Resources without the appointing authority signature. Human Resources will ensure completion of the appointing authority or designee's signature.
4. The fully completed application (including necessary signatures as defined above) must be received by Human Resources **prior to the beginning of the course(s) for which funds are sought**. If the employee has registered for multiple courses, indicate all courses on the Application. Failure to provide the application in advance of the start of the course or filing an incomplete application may be grounds for denial of tuition assistance.
5. Human Resources will review all applications to ensure all policy requirements are met, ensure availability of funds and will approve or deny each application according to policy guidelines.
6. Human Resources will provide a copy of the completed application to the employee and supervisor following the review process.
 - All applications will be maintained by the Human Resources Department according to the applicable retention schedule.
 - If the Appointing Authority, designee, or Human Resources denies the Tuition Assistance Application, the application and a written statement specifying the reason(s) for the action will be returned to the employee and the immediate supervisor.
 - An employee, whose request has been denied at any level, may ask for a meeting with the denying party, to discuss the reason(s) for denial.

E. Reimbursement Procedure:

Employees will only be reimbursed **after** each course is satisfactorily completed according to policy guidelines.

1. When the employee has successfully completed the course(s) for which tuition assistance was approved, the employee must submit the following documentation to the Human Resources Department:

- An itemized tuition statement indicating full payment, a zero balance, tuition costs, lab fees and other required fees;
 - Grade report of a “B”, its equivalent or better; and
 - Book receipts reflecting Reimbursable Items **required** for the course(s).
2. The Human Resources Department will complete Section IV of the application and will forward the application and reimbursement form to the Auditor’s Office for processing.
 3. If there are discrepancies or questions with the submitted documents, a delay in reimbursement processing may occur. The Human Resources Department will contact the employee to rectify the discrepancies within a reasonable time.
 4. With the exception of the original reimbursement page, receipts, and grade information, the Tuition Assistance Application and final documentation will be retained in the Human Resources Department following the applicable retention schedule.