Franklin County Natural Resources Conservation District

TUITION REIMBURSEMENT POLICY Adopted: July 26, 2022 Last Updated: July 26, 2022

The Franklin County Natural Resources Conservation District (referred to below as "Employer") supports the professional development of their employees (individually referred to below as an "Employee") through tuition reimbursement for approved tuition costs. Tuition paid by an Employee will be reimbursed by the Employer upon an Employee's successful completion of courses that are related to the Employee's job or are otherwise consistent with the mission of the Franklin County Natural Resources Conservation District as provided herein. Tuition reimbursement is available (subject to the Employer's determination that sufficient funding is available) provided that it is approved by the Franklin County Natural Resources Conservation District's Board of Supervisors ("Board") as set forth in this policy.

Eligibility

Each full-time Employee is eligible to apply for tuition reimbursement provided the Employee has successfully completed the mandatory nine (9) month probationary period following initial employment. Employees working part-time or on taking unpaid leave are not eligible for tuition reimbursement. Courses must be taken through a properly accredited educational institution. Non-credit courses may be considered at the discretion of the Board.

Reimbursement

Tuition paid by an Employee to an accredited college or university ("Institution of Higher Learning") that has been approved by the Board may be reimbursed to the Employee following successful completion of the course. Reimbursement must, however, be approved by the Board prior to the time the Employee begins a course.

- o Tuition reimbursement will be capped at a maximum of \$2,500 for each Employee per calendar year.
- The Employee is required to pay the initial up-front cost of the course to the Institution of Higher Learning; the Employer will reimburse the Employee upon successful completion of the course.
- o Tuition assistance covers tuition only, books and fees are not covered.
- Only tuition incurred for courses that relate to an Employee's current or future job duties will be eligible.
- Failure to obtain a minimum passing grade of at least a "C" for a letter-graded course, or a "pass" for a pass/fail course will result in denial of payment or reimbursement.
- o An Employee will not be eligible for tuition reimbursement if the Employee withdraws from a course or program or if the course or program is canceled.
- o An Employee will not receive tuition reimbursement if the Employee's employment is terminated or if the Employee resigns prior to the completion of an approved course.

Within thirty (30) days after completion of an eligible course, the Employee must submit to the Employer legible copies of invoices and records of courses taken and grades received, all issued by the Institution of Higher Learning.

This policy does not cover student loan repayment for courses taken prior to employment at the Employer or within the first nine (9) months of employment.

Courses During Work Time

The Employee will be required to maintain a minimum 32-hour workweek (40-hour preferred) while working on approved courses. Approved courses cannot interfere with the Employee's assigned work or job performance. However, the Employer recognizes that some classes meet during regular work hours. If that occurs, the Employer, acting through the District Manager, may, in the Employer's sole discretion, approve a modified work schedule to permit the Employee to attend such classes.

In-person and online courses are both eligible for reimbursement.

Employee's Service Commitment

An Employee whose tuition reimbursement requests are approved will be required to enter into a written agreement, usually in the form of a promissory note acceptable in form and substance, that will be payable to Employer, to protect the Employer's investment in the event the Employee ceases employment. Terms of such agreement will state that after course completion, Employees must commit to continue full-time employment with the Employer for one (1) year of service.

<u>Application</u>

An Employee must complete a written Request for Tuition Reimbursement ("Request") and submit it to the Employee's immediate supervisor (District Manager) at least ninety (90) days before the start of the course. If the Institute of Higher Learning has not posted specific information for upcoming courses at the 90-day-prior time period, the Employee is responsible for notifying the Employer of intent to enroll in a course and the course's expected content; the Employee must then provide any updated information once available. The Request must include (1) the name of the course and if it is part of an enrollment for a formal degree program (including type of degree), (2) name of the Institute of Higher Learning, (3) description of applicability of course to current or future workload, (4) any workload or scheduling accommodations required for the Employee to complete the course, (5) tuition cost for the course, and (6) start date and end date of the course.

This tuition reimbursement policy seeks to be in compliance with Section 127 of the Internal Revenue Code. Should Tax Law change during the lifetime of this policy, the Employer reserves the right to alter its stated policy as needed.