

Policy Information

Series 5000 - Personnel

Tuition Reimbursement

Policy # 5212, 2.1.2

POLICY

2013 5212

Personnel

SUBJECT: TUITION REIMBURSEMENT

The Board encourages members of the staff to enroll in college-accredited courses which are related to their duties and which are likely to expand their job related knowledge and competencies. Upon approval by the District Superintendent (or designee), and in accordance with administrative regulations implementing this policy, staff members taking college courses may receive reimbursement for the tuition they have paid which is not reimbursable to the employee from any other source, such as financial aid, grants or scholarships. Reimbursement is based upon the SUNY tuition rate prevailing at the time of enrollment.

Tuition reimbursement for staff members working under collective bargaining agreements will be in accordance with their respective agreements.

Board Approved
10/16/13

2013 5212

Administrative Regulation
Personnel

SUBJECT: TUITION REIMBURSEMENT

Reimbursement Requirements: The Partnership will reimburse employees for college tuition expenses only if:

1. The employee requests pre-approval for tuition reimbursement (or the District Superintendent or designee has excused late application.)
2. The District Superintendent or designee, in his or her sole discretion, grants pre-approval. (Elaboration upon the District Superintendent's or designee's exercise of discretion is provided below.)
3. The employee provides acceptable proof that he or she has actually paid the tuition expense or incurred the liability for the tuition expense.
4. The tuition expense has not been paid by any other source (such as financial aid, grants, or scholarships), and the employee verifies that he or she is not eligible for tuition assistance from any

other source.

5. The employee provides acceptable proof that the college course was satisfactorily completed.
6. The employee is still a Partnership employee on the date the grade for the course was issued or, the District Superintendent or designee waives the requirement of this paragraph (six) based upon a determination that either:
 - a. The employee was excused after pre-approval and before grade issuance, or
 - b. The college or university unreasonably delayed issuing the employee's grade, through no fault of the employee's and despite the employee's due diligence.
7. The District Superintendent or designee is satisfied that tuition for the course under consideration is a "reimbursable employee expense" under the Internal Revenue Code. (Elaboration upon this requirement is provided below.)
8. Tuition reimbursement is consistent with any applicable collective bargaining agreement or other benefit package.

Factors Pertinent to the District Superintendent's or Designee's Exercise of Discretion: Factors pertinent to the exercise of discretion (as to whether to approve or deny a tuition reimbursement request) shall include:

1. Budgetary considerations,
2. The number of already approved and pending tuition reimbursement requests,
3. The relationship between the course work and the employee's current position, and
4. Any other factor deemed pertinent by the District Superintendent or designee.

Reimbursable Employee Expense: The Internal Revenue Code permits College Tuition Reimbursement to Partnership employees as a "Reimbursable Employee Expense" generally when:

1. The course for which reimbursement is requested maintains or improves skills required in the employee's current position or in other educational positions, or
2. The course meets an express employment requirement of the Partnership, or the course meets a specific employment requirement imposed by law.

Tuition reimbursement is not a "reimbursable employee expense" if the course is taken to qualify the employee for a new trade or business. Different employment or positions within the field of education, however, do not constitute a new trade or business. For example, an administrative position would not constitute a different trade or business for a classroom teacher. Therefore, a classroom teacher's tuition expenses for administrative college course work would be eligible for tuition reimbursement consideration.

Process for Requesting College Tuition Reimbursement: The process for requesting college tuition reimbursement shall be as established and from time to time revised by the District Superintendent or designee.

Conflict with Law: If this administrative regulation should ever be deemed to conflict with law, then the law shall apply.

Board Approved
10/16/13

