

Policy 1401

Tuition Reimbursement for Courses Taken at Other Educational Institutions

Date of Current Revision: October, 2008

Primary Responsible Officer: Director, Accounts Payable

Secondary Responsible Officer: Director, Human Resources

1. PURPOSE

This policy outlines the university's plan to reimburse employees who receive approved work-related education or training from an external source.

The purposes of the policy are to train employees (a) with work-related education in the use of new or modified equipment, (b) with work-related education in skills and knowledge required by changes in current positions (c) with work-related education that maintains or improves skills required in the job or (d) with work-related education to meet degree requirements in a program for which the employee is enrolled and the university does not offer an equivalent course.

2. AUTHORITY

The Board of Visitors has granted the president responsibility for the university's effective operation, to include the development of its faculty and staff, and the authority to dictate policies and procedures in that effort.

3. DEFINITIONS

Work-Related Education and/or Training

Education that is required by the university or the law to keep present salary, status, or job. The required education must serve the functional purposes of the university. Or, education that maintains or improves skills needed in the employee's present job.

Education Not Qualifying as Work-Related

Education does not qualify as work-related if it is needed to meet the minimum educational requirements of the employee's present job or is part of a program or study that will qualify the employee for a new job.

4. APPLICABILITY

This policy applies to all full time employees.

5. POLICY

5.1 In support of the University's commitment to the professional development of faculty and staff, the university may authorize reimbursement to full-time employees for the tuition cost of certain work-related courses taken at other institutions or the work-related continuing education courses offered through the University's College of Graduate and Outreach Programs.

5.2 This policy is designed to aid employees who are expected to continue employment with the university for a period that will justify such educational assistance. This period will be determined by the applicable department.

5.3 Reimbursement for courses taken will be made for tuition costs up to but not exceeding in-state JMU tuition.

5.4 Reimbursement under this policy is subject to the following restrictions:

- Educational reimbursement will be limited to three courses per person during the fiscal year.
- Educational reimbursement will not exceed \$5,250 per calendar year.

- Employees must have been continuously employed by the university for a period of 1 year before applying for reimbursement. (Classified employees must have successfully completed their probationary period before enrolling in the course to be reimbursed.)
- Tuition reimbursement will not be made for dissertation-related courses, such as the courses required for those in ABD (All But Dissertation) status.
- Tuition reimbursement will only be made for courses in which the employee receives a passing grade.
- Classroom and study requirements will not be regarded as a basis for compensatory leave.
- Termination of employment, for any reason, prior to the completion of the course will make employees ineligible for tuition reimbursement.
- Employees eligible to receive veteran's benefits for education will be eligible for tuition reimbursement for that portion of tuition not covered by the Veterans Bill.
- The cost of instruction will be paid by the employee in advance and reimbursement will be based on advanced approval and availability of funds
- Courses authorized by this policy must be unavailable at the University. Courses available at JMU should be taken under the Faculty-Staff On-Campus Tuition Waiver Program (Policy 1402 or Policy 1405).
- Short-term workshops, institutes, symposia and other non-credit activities are not eligible for consideration under this policy. See Policy #1403.
- Tuition reimbursement will not be authorized for partial activity in or for auditing courses of instruction.
- Application, readmission and laboratory fees, as well as study materials, travel expenses and meals are not to be included in the amount requested for reimbursement.
- Courses meeting the IRS definition of work-related education will not be taxable.

6. PROCEDURES

Employees seeking tuition reimbursement for courses taken under this policy must:

1. Prepare a *Request for Tuition Reimbursement* form attached to this policy.
2. Obtain authorization from the supervisor, departmental budget authority, and the appropriate senior VP (or designee) or Executive assistant to the President (or designee) to participate. This includes arranging for any lost work time for coursework to be done during normal working hours.
3. The departmental budget authority will retain the original approved request form and return a copy of the form to the employee requesting assistance.
4. Within 30 days of the successful completion of courses, employees must submit the following information to the departmental budget authority:
 - A copy of the approved "Request for Tuition Reimbursement" form.
 - A copy of the certificate, diploma or grade report indicating successful completion of the course.
 - A copy of the receipt for payment of tuition.
5. The departmental budget authority will submit the approved Request for Tuition Reimbursement form and supporting documentation listed above to the Accounts Payable office and provide documentation of the payment to Payroll for tax purposes.
6. The departmental budget authority will submit a report of all applications and awards to the Office of Equal Opportunity.

7. RESPONSIBILITIES

Supervisors are responsible for ensuring reimbursement is for *work-related* course/class work.

Accounts Payable is responsible for managing the reimbursement process.

Payroll is responsible for reporting taxable educational assistance. Payroll is also responsible for maintaining the Request for Tuition Reimbursement forms for the purpose of documenting that the reimbursement meets the IRS definition for work-related education.

The Office of Equal Opportunity will review records of applications and awards for EEO compliance on a quarterly basis.

Senior VP's and the Executive Assistant to the President or the appropriate designees are responsible for submitting annual budget initiatives for tuition reimbursement and managing division fund allocations. They are also responsible for ensuring that the restrictions, limitations, and guidelines of this policy are followed. Each division is responsible for maintaining accurate records of applications and awards of tuition reimbursement. (The division will request an annual initiative for use in support of this policy and then will manage any funds granted through the initiative during the fiscal year.)

8. SANCTIONS

Sanctions will be commensurate with the severity and frequency of the offense and may include termination of employment.

9. EXCLUSIONS

This policy does not apply to part-time employees, adjunct faculty, wage employees, or affiliates.

Educational opportunities covered in Policies 1402, 1403 and 1405 are excluded from this policy.

10. INTERPRETATION

The authority to interpret this policy rests with the President, and is generally delegated to the Director of Accounts Payable.

Previous version: December, 2005
Approved by the President: October, 2008

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Tuition reimbursement

Appendix:

Request for Tuition Reimbursement

**APPENDIX
REQUEST FOR TUITION REIMBURSEMENT**

The application for tuition reimbursement under Policy 1401 must be completed prior to program enrollment. Please review this policy in the Manual of Policies and Procedures before completing this form.

Employee full name:	Dept
Course name:	Education/Training provider
Beginning course date:	Ending course date:
Location of program:	Days/times of meetings

Please check any and all that apply

- I plan to take this program for academic credit
- I have been reimbursed for previous course work under this policy

Describe previous reimbursement:

- I am eligible for Veterans Benefits for this program.

Amount available:

- This training/education is required by the university to keep present salary, status, or job.
- This training/education is required by law to keep present salary, status, or job.
- This training/education serves the functional purposes of the university.
- This training/education maintains or improves skills needed in the employee's present job.

Both of the following must be checked to qualify for reimbursement:

- This training/education is **not** needed to meet minimum education requirements of the employee's current job.
- This training/education is **not** part of a program or study that will qualify the employee for a new job.

Supervisor Complete

Amount of estimated reimbursement:	Reimbursement charge to account:
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Certifications/Approvals

Employee Signature	Date
Supervisor Signature	Date
Department Budget Authority (if not supervisor) Signature	Date
Vice President or Designee Signature	Date