

Wood County Board of Developmental Disabilities

PROCEDURE

Procedure #: 02-ALL-ALL-0491 (HR)
Effective Date: 09-01-95
Person Responsible: Human Resources Coordinator

Subject: Tuition Reimbursement
Last Revision: 06-03-2024

Approvals/Date: [Signature] 6/13/20 Superintendent, WCBDD Date
[Signature] Department Director/Coordinator Date

The following definitions will apply:

Eligible Person - Any Wood County Board of DD employee who has established one year of employment, works an average of 40 hours bi-weekly in an active pay status and is enrolled in an undergraduate course or qualifying graduate course related profession to WCBDD.

Term - Fall, Spring or Summer

1. Any eligible employee requesting reimbursement must fill out and submit a Request for Tuition Reimbursement form 03-ALL-ALL-0332 to their direct supervisor before the course begins up to 90 days prior to the beginning of a term and no later than the first day of classes. After the Supervisor and Department Director have signed off on the form it is then sent to the Human Resources Coordinator and then forwarded to the Superintendent for final signature. The Human Resources department will process the request and return the form to the employee within 2 weeks of receiving the form informing the employee if it has been approved. The Human Resources Department is responsible for processing and maintaining all the required records in connection with the Tuition Reimbursement Procedure. Tuition Reimbursement will be disbursed on a first come first serve basis.

2. The employee must sign form 03-ALL-ALL-0343 consenting to remain an eligible employee for at least three years after the completion of the course, in some capacity with WCBDD and must be submitted to the Human Resources Coordinator. Failure to complete three years of employment as specified above will result in the employee being required to repay funds that were reimbursed. The total amount must be paid in full at point of notice of resignation. Payment must be made in the form of a certified check, cashier's check or money order.

3. Eligible employees may be reimbursed up to a maximum of ten credit hours per semester, not to exceed 75 percent of the remaining tuition expenses that are not covered by Scholarships and/or grants. Per IRS Publication 970, any tuition reimbursement over \$5,250.00 will be reported as income and be taxed over \$5,250.00 (Form W-2, box 1).

Table with 3 columns: Program/Degree, Credit Hour Reimbursement, Maximum Award Per Employee/Semester. Rows include Two-year Program/Associate degree, Four-year Program/Bachelor degree, and Graduate Program/Master's degree.

Maximum board pay out for all employees combined will be \$20,000 per Fall/Spring semester and \$10,000 per Summer semester. In the event the maximum number of classes are met, there will be a waiting list maintained by the Human Resources department and they will notify the employees upon availability. Classes required for certifications will be reimbursed based on the class level and/or college institute and at the discretion of the Human Resources Department. On the Tuition Reimbursement form 03-ALL-ALL-0333, an employee must report any veterans' education benefits, scholarship or other grants received for courses or degree programs to be considered under this program.

4. Final bursar statements, scholarship award letters, grant award letters, and transcript depicting a grade of C or better for undergraduate courses, B or better for graduate courses or a pass for a pass/fail course must be submitted to the Human Resources Coordinator along with the receipt for payment and the Tuition Reimbursement form 03-ALL-ALL-0333. These documents must be submitted for each semester by the following dates: Fall before Feb. 1st; Spring before July 1st; and Summer before Oct. 1st. Reimbursement will not be provided for grant or scholarship funding.

5. The Human Resources Coordinator will acknowledge in writing that the unofficial transcript and the tuition expense summary has been received by the Human Resources Department and give the applicant an approximate reimbursement date. Reimbursements will be distributed after each semester. For non-traditional programs, reimbursement will be distributed after the nearest term ends.

6. An accounting of funds shall be maintained in the Fiscal office.

References: IRS Publication 15-B
IRS Publication 970

Forms: 03-ALL-ALL-0332
03-ALL-ALL-0333
03-ALL-ALL-0343

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