

## **Livingston County Tuition Reimbursement Policy**

Resolution No. 2010-03-100

Approved: 3.15.10

Any regular full-time employee covered by this non-union manual is eligible for financial assistance for tuition cost for accredited college or university courses taken in a technical, undergraduate, or graduate program after one complete year of full-time County employment. A college or university is considered to be accredited if it is contained on the U.S. Department of Education Database of Accredited Postsecondary Institutions and Programs. The County shall reimburse fifty percent (50%) of tuition cost if:

1. Recommended by your department head and approved by the Human Resources Director prior to enrollment in the course; and
2. The course taken meets one of the following criteria:
  - a. it is directly job related, as determined by the department head
  - b. it is preparation of a job related promotion;
  - c. it is a required or elective subject mandatory to obtain a diploma, certificate, or undergraduate degree in preparation for advancement to a higher classification in County employment.
3. Under special circumstances a department head may authorize an employee to attend classes during normal working hours. **HOWEVER, IT IS THE RESPONSIBILITY OF BOTH THE INDIVIDUAL EMPLOYEE AND THE DEPARTMENT HEAD TO ENSURE THE INDIVIDUAL MAKES UP ALL LOST WORK TIME.**
4. Prior to being reimbursed for tuition expenses, the employee must present to the department a receipt for payment and proof of a grade C (its equivalent) or higher.
5. Employees eligible for education compensation under a scholarship, the Veterans G.I. Bill or other government sponsored programs, i.e. Pell Grant, Michigan Tuition Grant, and any other form of financial aid, will have to exhaust their other benefits prior to being eligible for County education benefits.

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6. Reimbursement is for tuition only and does not include registration, books, lab fees, etc. Where the cost of books are rolled into the overall tuition cost, employees will be asked to submit reasonable proof as to the cost of the book to be subtracted from the tuition cost.
7. Repayment to the County in one lump sum will be required by an employee who voluntarily resigns or is discharged from employment within three (3) years following completion of coursework. In the event the employee does not continue employment for the prescribed period, the employee will be required to reimburse the County on a prorated basis for tuition reimbursement received as follows:
  - Return 100% of tuition reimbursement if resign within 1 year
  - Return 67% of tuition reimbursement if resign within 2 years
  - Return 33% of tuition reimbursement if resign within 3 years
8. Reimbursement is subject to and conditioned upon money being appropriated in the employee's Department budget for this specific purpose.

This tuition reimbursement program will be implemented in compliance with the Internal Revenue Code, Section 132 as a Working Condition Fringe benefit. As such, tuition reimbursement payments are excludable from an employee's gross income, are not includable in the employee's W-2 and are not subject to tax withholding. However, if a refund of reimbursement is made, the employee should contact their personal tax professional to address any potential tax issues.

Completion of coursework shall in no way entitle an employee to automatic advancement on the salary schedule either to a higher classification or step by reason of such additional training.