



Amended Educational Assistance Program Policy for County Employees

August 1, 2009

Deleted: December 12, 2006

The following policy replaces all previously approved policies regarding tuition reimbursement for county employees.

Collin County supports the continuing education of its employees. As a result, the Commissioners Court created the Educational Assistance Program.

1. County employees with a high school diploma or a GED are eligible to receive payment for undergraduate and graduate educational hours. Payment includes tuition, required book(s) and fees.

2. **The tuition amount shall not exceed that which would be payable at the University of Texas at Dallas.** The Schedule of Tuition and Required Fees for Texas residents listed on the University of Texas at Dallas website will be used to determine eligible rates for tuition and fees.

3. **The IRS sets a limit on the amount of tax free educational reimbursement an employer can provide. Currently, the first \$5,250 each calendar year of educational reimbursement is tax free. Amounts reimbursed above \$5,250 are treated as taxable income to the employee.**

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4. In order to be considered eligible for the program, a course must be:

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- job related
- be approved by a department director prior to enrollment
- be a course in which a grade is awarded
- consist of a semester's work of at least 4 weeks' duration
- must be on an approved degree plan.

(Employees are responsible for submitting a new degree plan to Human Resources if the original submission changes for any reason.)

5. In order to be funded, employees must make an A, B or C for the semester or course. Graduate students must make an A or B for the semester. The proof of grade must be submitted with the reimbursement request.

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6. In order to qualify, employees must complete and submit the Education Assistance Program form to the Human Resources office.

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7. If an employee voluntarily leaves the county within one year of the completion date of a covered class, they will be required to reimburse the county for 100% of the educational assistance payments received within the previous 12 months. The reimbursement must be paid in a single payment.

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8. The person must have been employed by the County before and during the length of the class for which reimbursement is requested.

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Educational Assistance Advances

Collin County recognizes that the initial or up front cost to attend educational classes may be a deterrent to employees. The County has adopted the following program to allow advance or early payments for educational expenses:

1. Employee must have been consecutively employed with Collin County at least 3 years prior to the start of class.
2. The class must be at least 6 weeks in length.
3. In addition to the Education Assistance Program form, an advance request will only be processed if it is accompanied by a copy of the book(s), tuition or fee receipts. Only 1 advance will be paid per semester.
4. No additional education payment advances shall be paid until final supporting documentation is provided to the Auditor's office for previous advances.
5. The advance payment request paperwork (including receipts) may be submitted anytime up to the week after class begins. Forms are available in the Auditor's office.
6. If an employee drops a course or does not meet the grade requirements, the employee will be required to repay the advanced tuition amount in full to the County by what would have been the last day of class. If for any reason the employee does not reimburse the County within this time period, the amount owed will be deducted from the employee's next paycheck.
7. If an employee leaves the county before the completion date of an advanced class, they will be required to immediately repay the County.
8. Employees should check with the higher education institution's registrar several months in advance of enrollment and submit the proper forms to Collin County six weeks prior to the first day of class to ensure appropriate advance payment.
9. An individual advance request may not exceed \$5,250. In addition, an advance cannot be issued for an amount that will result in total payments to the employee in the calendar year of greater than \$5,250.
10. Employees are responsible for submitting final semester grades to the County Auditor. Grades must be submitted within six weeks following the end of a semester or course. If grades are not submitted, it will be presumed that course requirements were not achieved and the employee will be immediately required to repay the County.
11. Advances are available for in-person, instructor led classes only. Advances cannot be issued for on-line classes.
12. The employee must pay the expense prior to requesting reimbursement.

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