

## Education Assistance Program Policy

Collin County supports the continuing education of its employees to build a more educated workforce. As a result, the Commissioners Court created the Educational Assistance Program to provide financial assistance to employees. This policy set the rules for operating this program.

### Educational Assistance Program

1. Collin County regular/full-time employees are eligible to participate in the “Educational Assistance Program” and receive reimbursement for undergraduate and graduate educational hours or for the cost of testing to obtain a GED. Reimbursement includes only tuition, required books and fees. Based on the terms of the grant, employees who are in grant funded positions may not be eligible to participate in this program.
2. The tuition amount shall not exceed that which would be payable at the University of Texas at Dallas for in-state tuition. The schedule of Tuition and Required Fees for Texas residents listed on the University of Texas of Dallas website will be used to determine eligible rates for tuition and fees.
3. Educational Expenses that are paid or reimbursed by a scholarship or grant are not eligible for payment or reimbursement by the County.
4. 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 not taxed or paid through payroll. The IRS requires any amount reimbursed above the IRS limit to be treated as taxable income to the employee and will be paid through payroll.
5. In order to be considered eligible for the program, a course must be:
  - Job related
  - Be approved by the employee’s 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 the approved degree plan; the approved degree plan must be submitted to the County Auditor prior to registering for any class
6. To receive educational assistance for a class required for a degree plan, an employee pursuing an undergraduate degree must make an A, B or C for each class. An employee pursuing a graduate degree must make an A or B for each class. The proof of grade must be submitted within 30 days after the end of the course. Grades must be submitted with the reimbursement request. (Note: a pass under a pass/fail grading system is acceptable.)
7. ~~For payment, in order to qualify, employees must complete and submit the Educational Assistance Tuition Reimbursement Request form through Employee Expense, to the County Auditor. Forms are available on the County Auditor intranet site. County Auditor intranet site.~~
8. The applicant for educational assistance must be a current employee of the County prior to the start of the semester.

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9. The applicant must remain an employee for a required period after the ending date of each class in accordance with the table below. The required years of service is based on the cost of education expenses reimbursed by the County for the employee in a single calendar year and will start over on January 1<sup>st</sup> of each year. The years of service begins on the day the grade is received by the employee. If the required years of service are not met, the employee agrees that all county owed compensation will be applied to their outstanding education liability.

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Amount Received (within a calendar	Years of Service Required	Repayment Liability for Early
\$0 - \$2,000	1	100%
\$2,000 - \$5,000	2	100%
\$5,000 - \$7,500	3	100%
\$7,500 or more	4	100%

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#### Educational Assistance Advance Reimbursement

Collin County recognizes the initial or upfront cost to attend educational classes may be a deterrent to an employee seeking a degree. The County has adopted the following program to allow an advance reimbursement for educational expenses before the course is completed.

10. To receive an advance reimbursement, the employee must have been consecutively employed with Collin County at least 3 years prior to the start of class.
11. An advance reimbursement is not allowed for on-line courses.
12. The request for an advance reimbursement is included on the Educational Assistance Tuition Reimbursement Request form.
13. To take advantage of the program, the employee must pay their tuition, book(s) and fees, then submit an advance reimbursement request with a copy of the receipts for the book(s), tuition or fee receipts. An advance reimbursement request may be turned in any time during the course.
14. An advance reimbursement request must be settled before any new request can be approved.

15. If an employee drops a course or does not meet the grade requirements, the employee is required to notify the County Auditor within one week of the date.

16. An advance reimbursement payment must be repaid if:

- a. A class is dropped, the repayment must be made within two weeks of the drop date of the class, or
- b. A class grade does not meet the tuition assistance program requirements, repayment of the advance reimbursement must be made within 45 days after the end of the class.

The advance reimbursement payment, if not repaid as directed, will be deducted from the employee's paycheck. Any balance remaining will be deducted from future paychecks until the total is repaid. If the repayment is deducted from their paycheck, the employee will no longer be eligible for future advance reimbursements.

17. If employee terminates employment voluntarily before the class is completed, they will be required to immediately repay the County.

18. An individual advance request may not exceed the IRS taxable limit mentioned in number 4 (currently \$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 that exceeds the IRS taxable limit.

19. 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 immediately be responsible to repay the County the entire advance reimbursement.

20. Advances are available for in-person, instructor led classes only. Advances cannot be issued for on-line classes.

21. The employee must pay the expense prior to requesting advanced reimbursement.

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