

Tuition Assistance

Number: G-6

Revision:

Revision Date: 01/01/2016

1.0 POLICY

The Town of Carolina Beach may reimburse an employee who has completed a course of instruction that the Town has determined will substantially enhance the employee's ability to perform his job.

2.0 PURPOSE

The Town of Carolina Beach recognizes that a knowledgeable, skilled work force provides more effective services for the citizens. The Town therefore supports the educational development of employees to enhance knowledge. The Town will reimburse the employee for courses taken, on his own time, which will improve the skills needed for his current position or prepare him for promotional opportunities in the future.

3.0 SCOPE

This policy applies to all benefit-eligible employees.

4.0 DEFINITIONS

- 4.1 **Eligible Expenses** - Instruction for the purpose of increasing the job knowledge or skills of an employee including expenses such as tuition, registration fees, laboratory fees and student fees.
- 4.2 **Benefit-Eligible** - Full time and part-time employees who are eligible for coverage and participation in the Town's benefit programs in addition to legally mandated coverage. See **Policy on Position Types**.

5.0 ORGANIZATIONAL RULES

- 5.1 Benefit eligible employees who have completed their initial probationary period may apply for reimbursement under this policy
- 5.2 Coursework taken must occur outside of the employee's normal working hours unless expressed, written permission is granted by the Department Head and the Town Manager.
- 5.3 Employees may be reimbursed up to a total of \$700 per fiscal year, subject to availability of funds, and the continued funding of the Tuition Assistance program by approval of the annual budget of the Town of Carolina Beach.
- 5.4 The institution of higher learning where the employee is receiving the instruction must be an accredited institution, properly accredited by the applicable authority.

6.0 PROCEDURES

- 6.1 After gaining approval from the employee's Department Head, the Requests for Tuition Assistance form shall be submitted to the Human Resource Director prior to course registration. The Human Resource Director will review the request for tuition assistance and present the form to the Town Manager for approval. The employee will then be notified of the approval or denial of the request.
- 6.2 Upon successful completion of the course work, with a letter grade "C" or better, the employee will provide Human Resources with a tuition and fee schedule, a cancelled check or other appropriate documentation to verify fees paid. The Town

will not reimburse the employee for any expense covered by tuition assistance he has received under any form of financial aid award, grant or loan.

- 6.3 A record of all coursework taken will remain a part of the employees personnel file.
- 6.4 Educational reimbursement may be considered taxable income under IRS regulations. When applicable, income tax will be withheld from any payments considered to be taxable income. All taxable educational reimbursement payments and taxes withheld will be included on the employee's W-2 for the year in which the payments were received.
- 6.5 An employee voluntarily terminating employment within 6-months of receiving tuition assistance under this policy may be asked to repay the Town the amount of any tuition assistance received.

7.0 APPENDIX, APPENDICES

- Request for Tuition Assistance Form