

# **NORTHEAST COMMUNITY COLLEGE**

**ADMINISTRATIVE PROCEDURE NUMBER: AP-7690.0**

**FOR POLICY NUMBER: N/A**

## **EMPLOYEE TUITION REIMBURSEMENT**

### **1. PROCEDURE SUMMARY STATEMENT**

To establish protocol for submitting, evaluating, and processing employee tuition reimbursement.

Northeast Community College (hereinafter referred to as “the College”) believes in lifelong learning. It is our goal to develop an educated and more highly skilled workforce in order to enhance service to students and consumers. One avenue of support for employees is provided through tuition reimbursement for employees who satisfactorily complete courses that benefit the College in accordance with these protocols.

### **2. DEFINITIONS**

2.1 Tuition Reimbursement – An employee benefit through which the College reimburses an employee for a pre-determined amount of tuition paid by the employee, to enhance knowledge, develop advanced skills and/or pursue their career goals.

### **3. PROCEDURE**

#### **3.1 General**

3.1.1 The College will reimburse employees for tuition actually incurred for courses successfully completed at other postsecondary institutions for the purposes of employment credentialing, certifications, licensures and/or advancement opportunities at the College.

3.1.2 Funding for the employee tuition reimbursement program shall be determined on an annual basis, subject to the budgeting process and financial priorities of the College. The amount available for tuition reimbursement may increase, decrease, or be eliminated based upon institutional financial priorities.

#### **3.2 Eligibility**

3.2.1 Eligibility for tuition reimbursement is limited to:

3.2.1.1 Full-time employees; and

### 3.2.1.2 Qualified part-time employees as defined in (AP-7630.0) Part-time Employee Benefits.

- 3.2.2 Employees on disciplinary probation or suspension are not eligible to apply for tuition reimbursement.
- 3.2.3 Employees who have been awarded a Leave of Absence Without Pay or a Leave of Absence for Professional Development (AP-7410.5) are eligible to receive tuition reimbursement during the fiscal year in which the leave is taken.
- 3.2.4 The course(s) must have prior approval of the employee's immediate supervisor and the Associate Vice President of Human Resources.
- 3.2.5 Course(s) taken are to maintain or improve employment-related skills in a formal program of study the employee is pursuing for career development or are required to meet the qualifications for another position within the College.
- 3.2.6 Employees may apply for only one (1) degree higher than the educational requirement of their current position. The College will reimburse tuition for one (1) degree per employee throughout the course of their employment.
- 3.2.7 Eligibility for reimbursement extends to a maximum of twelve (12) semester or equivalent credit hours in any fiscal year. The twelve (12) credit hour limitation will be based on courses completed (not begun) in the given fiscal year. Certifications, and/or licensures are limited to one (1) program in any fiscal year. The intent is to reimburse employees for continuing their education, but at the same time not to interfere with their commitment to the College.
- 3.2.8 Employees may apply for additional credit courses, employment credentialing, certifications, licensures and/or other advancement opportunities for professional growth, rather than a full degree. The aforementioned professional development opportunities, separate from attaining a formal degree, should align with the employee's career goals and the application will be reviewed and approved accordingly.
- 3.2.9 The employee must provide verification of satisfactory completion at the "C" grade level or above for undergraduate level degrees/courses, a "B" grade level or above for graduate level degrees/courses, or "pass" if the course is taken as pass/fail.

### 3.3 Amount of Tuition Reimbursement.

- 3.3.1 Following satisfactory completion as defined in 3.2.7, the employee shall be eligible for reimbursement equal to the University of Nebraska-Lincoln (hereinafter referred to as "UNL") undergraduate courses base or program specific tuition rate per semester credit hour for undergraduate courses and the UNL graduate base or program specific tuition rate per semester credit hour for graduate courses or the actual cost, if less than the UNL undergraduate courses tuition rate per

undergraduate semester credit hour or the UNL graduate courses tuition rate per graduate semester credit hour. UNL distance education courses typically have higher tuition rates than undergraduate or graduate courses but will be reimbursed at the appropriate undergraduate course tuition rate or graduate course tuition rate.

3.3.2 Reimbursement will be capped at twelve (12) credit hours per fiscal year.

3.3.3 Any tuition reimbursement received is intended to assist the recipient in paying tuition expenses. No student fees, course fees, books, supplies, parking fees or other expenses are eligible for reimbursement.

3.3.4 Coordination of Benefits – tuition reimbursement will not exceed one hundred percent (100%) of the total cost of tuition from all sources of tuition monies combined, for example, scholarships, fellowship awards, G.I. benefits, grants, or a similar program.

### 3.4 Application

3.4.1 To apply for tuition reimbursement, the employee must complete a Tuition Reimbursement Application and submit it to their immediate supervisor.

3.4.1.1 The employee and the immediate supervisor should discuss the relevancy of the course in terms of the employee's current position, potential work assignments and/or career goals. If the proposed curriculum satisfactorily meets the requirements of this program, the supervisor may approve/deny the request for tuition reimbursement.

3.4.2 The employee will then forward the approved/denied application to the Human Resources Office for final review and signatures.

3.4.2.1 Copies of the course description for each course for which the applicant requests tuition reimbursement should be attached to the application.

3.4.2.2 Applications for tuition reimbursement must be received on or before July 1<sup>st</sup> of each year.

3.4.2.3 The application will cover one academic year and a new application must be submitted and approved each year.

3.4.2.4 It is the joint responsibility of the supervisor and the Human Resources Office to determine whether the courses or degrees being sought are appropriate and generally related to the employee's career goals.

3.4.3 Course substitutions requested after the application is approved must receive re-approval to substitute a class, in advance of registration. Failure to do so may result in revocation of the previously approved funds. Requests for course

substitutions should be sent to the Associate Vice President of Human Resources.

3.4.4 The Human Resources Office will either approve or deny the final application and send a copy of the document to the employee and to the employee's immediate supervisor.

3.4.4.1 Application does not guarantee reimbursement. The employee must also pay the tuition as required by the institution in order to be reimbursed.

3.4.5 Applications that are denied by the immediate supervisor and/or the Human Resources Office, may be appealed through written correspondence within ten (10) business days of the denial decision. Appeals may be routed to the Human Resources Office and/or to the Chair of the Human Resources Standing Committee. Appeals will be reviewed at the next scheduled Human Resources Standing Committee meeting following the receipt of the appeal. The appeal determination will be provided to the employee by the Chair of the Human Resources Standing Committee within five (5) days of the appeal decision. Any documentation regarding the appeal process will be placed in the employee's electronic personnel file.

### 3.5 Reimbursement

3.5.1 Within forty-five (45) days after the approved course has ended, the employee must submit to the Human Resources Office a copy of the grade report or transcript of grades and the original receipt or other official document showing a breakdown of tuition to validate that the reimbursable tuition allowable under these guidelines can be identified. The Human Resources Office will review the submitted documents and, if consistent with these guidelines, authorize payment and forward the appropriate financial documentation (without grade records) to the Accounts Payable Office for processing.

3.5.2 Reimbursements will be processed through the College's payroll system. Normal deadlines and pay cycles for processing will apply.

3.5.3 Tax treatment will comply with Federal and State law concerning employer reimbursement under tuition reimbursement programs. The College will report tuition reimbursement given to employees, if any, which exceeds allowable limits as taxable income at year-end on the employee's Form W-2.

### 3.6 Restitution

3.6.1 In the event a covered employee leaves employment at the College for any reason within one calendar year after receiving such reimbursement for tuition, that employee shall repay the College 100% of the tuition reimbursed to that employee within that year.

- 3.6.2 In the event a covered employee leaves employment at the College for any reason within two (2) calendar years after receiving such reimbursement for tuition, that employee shall repay the College fifty percent (50%) of such reimbursement.
- 3.6.3 If applicable (see 3.5.1 and 3.5.2), balances owed will be deducted by the College from the employee's final wages owed. Any additional funds will be submitted as accounts receivable to the College and the amount due must be reimbursed to the College within one (1) calendar year from the employee's last date of work.
- 3.6.4 Restitution will not be required in the case of employees who are approved for disability benefits, non-renewed, reduced-in-force, dismissed, or who expire within three (3) academic years after the award of tuition reimbursement.

#### 4. APPLICABILITY

N/A

**ISSUE DATE:** 05/19/2021

**EFFECTIVE DATE:** 05/19/2021

**REVISION DATE(S):** none

**PRIOR POLICY/PROCEDURE NUMBER:** none

**SCHEDULE FOR REVIEW:** 2026

**DIVISIONS/DEPARTMENT RESPONSIBLE FOR REVIEW & UPDATE:** Human Resources

**SPONSORING DIVISION/DEPARTMENT:** Human Resources

**RELATED PROCEDURES/ REFERENCE:** none

**PROCEDURE KEY WORDS:** tuition reimbursement