



# City of Freeport Educational Reimbursement Plan



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## 1. Objective

City of Freeport (the “City”) offers educational reimbursement benefits to encourage self-development by providing financial assistance for certain education related expenses. This benefit is intended to encourage professionalism and assist employees in increasing effectiveness in their current position, preparing employees for possible advancement, and/or increasing an employee’s adaptability to new ideas and change.

The Educational Reimbursement Plan (the “Plan”) includes assistance with the cost of tuition and other expenses related to the pursuit of a degree or the expenses related to a non-degree college course (“Tuition Assistance”), as well as expense reimbursement for City-approved Certification or Licensing programs, including the examinations required as part of those programs (“C&L Assistance”).

## 2. Employee Eligibility

Regular Full-time and Regular Part-time employees are eligible to participate in the Plan. For eligibility purposes:

- A. Regular Full-time means a normal work schedule of at least 39 hours per week, or at least 78 hours on a bi-weekly basis.
- B. Regular Part-time means a non-supervisory employee scheduled to work on a part-time basis (minimum of 20 hours but less than 35 hours per week), and not on a time, special job completion, or call when needed basis.

Eligibility may continue while an employee is on an approved leave, as follows:

- A. An employee on an approved Medical Leave, Family Leave, Personal Leave, or other approved Special Leave is eligible to participate in the Plan.
- B. An employee on an Educational Leave is not eligible to participate in the Plan.

Also, an employee must have been in his or her position a reasonable amount of time to allow pursuit of further education without adversely affecting job performance, which should be taken into consideration when a request to participate is made.



### 3. Education Assistance

Education Assistance provides reimbursement of tuition and other expenses related to a course taken in the pursuit of a degree or the expenses related to a non-degree college course at an approved facility or institution.

#### A. Degree Program Criteria

To be approved under the Plan, a Degree Program must meet the following Criteria:

1. The degree is consistent with the employee's ability, potential and scholastic background or a reasonable chance exists for the employee to use the acquired knowledge on the job.
2. The degree is reasonably applicable to the work the employee is doing or for which the employee might be reasonably expected to be qualified to do.
3. The required curriculum leading to the degree and the number of hours to be completed is appropriate.
4. The degree is in a field of interest to the City and a reasonable chance exists for the City to derive some benefit from it.

#### B. Eligible Fees and Expenses

The following expenses may be eligible for reimbursement:

1. **Tuition:** The fees charged by an institution for an eligible course include the following:
  - a. Formal college-credit courses offered by an accredited college or university.
  - b. Online courses offered by an accredited college or university.
  - c. Adult education non-credit and/or non-degree courses offered by an accredited institution, including public school systems, colleges, or universities.
  - d. Private, business, or technical school courses, when comparable training is not available through one of the above categories. (Before approving such courses, the Manager/Supervisor should evaluate the school's standards and determine if costs are compatible with the level of training received.)



- e. Required courses within a curriculum that lead to a diploma, certificate or degree in a field of interest to the Company, even though these courses are not specifically job-related (i.e., religion or art courses).

**Note:** An employee is eligible for reimbursement of a course under this Plan only if he or she is an active employee at the time the course commences and at the time of reimbursement.

A Course will ordinarily be considered to commence on the “first regular day of class” for any course that is offered during a regular academic term at an educational institution. Courses that commence prior to employment are not eligible for reimbursement.

2. **Required Textbooks:** May include books in printed or electronic format (including shipping charges if purchased online by the student), newspaper subscriptions, or magazine subscriptions, provided the materials are required for the enrolled course(s).
3. **Required Supplies:** Supplies related to a course may be reimbursable if they are a required part of the course. Any other items that are needed, but not specifically required (i.e., stated in the syllabus), will **not** be eligible for reimbursement.
4. **Required Fees:** Fees assessed by the institution which are required for enrollment in and completion of an approved course or degree and are not refundable after completion of a course or course of study. For a list of required fees and expenses that are considered eligible for reimbursement consideration under this Plan, see Appendix A.

#### C. **Ineligible Fees and Expenses**

Not all expenses related to a Degree Program or Non-Degree Program are eligible for reimbursement. Ineligible fees and expenses include:

1. **Ineligible Course:** College courses required to complete an employee’s usual job responsibilities are not eligible for reimbursement under the Plan. The following are also considered ineligible courses under the Plan. Recreation or leisure time courses such as golf, bridge, sewing, and dancing are not covered, unless they are part of the curriculum stated above.



- a. Dale Carnegie, Evelyn Wood Reading Dynamics, and other similar programs are not covered under Tuition Assistance. If a Manager/Supervisor recommends one of these courses for an employee as a City sponsored development action, it may be eligible for reimbursement as a business expense.
  - b. Preparation courses to prepare for an exam that is required to attend graduate school, including GMAT/GRE test-prep Courses.
  - c. Fees charged in lieu of a course, including college credit granted for City-sponsored training (in-house and outside training) and college credit granted for work or life experience.
2. **Optional Supplies:** The cost of materials, instruments, supplies, or equipment are not reimbursable unless they are included as an indistinguishable part of the total cost of the course.
3. **Optional Fees:** Fees charged as the result of the institution providing services not automatically assessed or related to the enrollment in completion of a course or degree. Optional fees also include expenses that are the result of employee choice or negligence.

See Appendix B for a list of optional fees and expenses that are not eligible for reimbursement under the Plan.

#### D. Thesis Research

Employees assessed tuition and required fees while conducting thesis research after all other course work has been completed will be reimbursed subject to the following guidelines:

1. One-half of the eligible costs associated with thesis research may be reimbursed upon completion of semesters or quarters. The remainder of the reimbursement will not take place until the employee's thesis has been assigned a grade or approved by the school.
  - a. **Master's Thesis:** Reimbursement will be considered for the first two semesters or first three quarters of the thesis research only.



- b. **Ph.D. Thesis:** Reimbursement will be considered for the first four semesters or the first six quarters of thesis research only. A complete transcript should be requested at the time of approval for verification.
2. Tuition and required fees will be reimbursed based on the Tuition Assistance guidelines in effect on the date the employee's thesis is assigned a grade or approved by the school.

#### **E. Requesting Reimbursement**

To qualify for reimbursement, an employee must receive a grade of "C" or better, or "Pass" if taking a "Pass/Fail" course. No benefit will be payable unless these requirements are met.

Once a course has been satisfactorily completed, an employee may request reimbursement for eligible fees and expenses related to the course. Eligible Fees and expenses, as described above, will be reimbursed at 100% up to the annual maximum based on the degree program, as specified in Article F below. For a summary of how to calculate the total amount for reimbursement, see Appendix C.

Reimbursement is requested by submitting a Reimbursement Request Form which is available from the City Clerk.

#### **F. Reimbursement Maximum**

An employee may be reimbursed up to a maximum of \$X,XXX per calendar year for an approved undergraduate program or up to a maximum of \$X,XXX per calendar year for an approved graduate program.

A graduate program is defined as courses taken by an employee who has a bachelor's degree or is receiving credit toward a more advanced degree, including a master's degree, if the course(s) can be taken for credit by any individual in the program leading to a law, business, medical or other advanced academic or professional degree.

The maximum reimbursement an employee can receive under any combination of approved undergraduate or graduate/master's degree programs in a calendar year is \$X,XXX.



## G. Reimbursement Deadline

Reimbursement requests must be submitted **no later than six months from the date the course was completed**. A reimbursement request that is submitted more than six months following course completion is not eligible for reimbursement.

Upon Manager/Supervisor approval, incomplete course work may qualify for reimbursement if an employee is prevented from completing the course because of a change in work schedule, or a significant increase in workload.

## H. Repayment Requirements

The City of Freeport Education Assistance Repayment Agreement is a provision that requires an employee to repay amounts received for education assistance in the event the employee voluntarily separates employment from the City.

By signing the Repayment Agreement, an employee agrees to repay tuition assistance benefits received under this Plan based on the following schedule, should the employee voluntarily terminate employment with the City.

### Repayment Schedule

If termination is 6 months or less from the date(s) of the Education Assistance reimbursement, **100%** of reimbursement amount must be repaid.

If termination is more than 6 months but less than 12 months from the date(s) of the Education Assistance reimbursement, **75%** of the reimbursement amount must be repaid.

If termination is more than 12 months but less than 18 months from the date(s) of the Education Assistance reimbursement, **50%** of the reimbursement amount must be repaid.

If termination is more than 18 months but less than 24 months from the date(s) of the Education Assistance reimbursement, **25%** of the reimbursement amount must be repaid.

Under this provision, the City may withhold from an employee's final paycheck (base salary, bonuses, vacation pay, and/or expense reimbursements), to the extent permitted



by applicable law, monies to the amount due the City for any Education Assistance paid within the above timeframes.

#### **I. Time Off Work**

Course schedules should not conflict with the employee's work schedule. However, special situations which might require time off the job may be considered. Such situations might involve the scheduling of an examination by the school or graduation exercised at a time when the employee is unusually at work.

#### **4. Certification and Licensing Assistance**

A Certification or Licensing ("C&L") Program is a program through which an employee obtains a professional license or certification as a result of passing a uniform examination, such as a CPA, AICP, Florida Drinking Water Distribution Operator, Florida Drinking Water Treatment Operator, Certified City Clerk, Florida Wastewater Operator, etc. The C&L benefits under this Plan allow time and expense reimbursement for the preparation for and taking of an exam required to obtain a City-approved certification or license.

The approval of expenses related to obtaining a certification or license is made by the employee's Manager/Supervisor and is based on the eligible expenses as described below and the supporting documentation provided at the time of the request.

##### **A. Program Criteria**

To qualify for C&L Assistance:

1. The certification or license must relate to the employee's job function or career.
2. The employee must incur expenses related to completing the program to obtain the certification or license and must not be reimbursed for these expenses in any other manner.

##### **B. Eligible Expense**

The expenses related to obtaining a certification or license are eligible, but the expenses associated with maintaining it are not eligible.



**Note:** When maintain a certification or license is necessary for an employee to perform his or her job (for example, a yearly recertification exam), reimbursement may be made through business expense if approved by the employee's Manager/Supervisor.

The following expenses are eligible for reimbursement when an employee is pursuing a professional certification or license:

1. **Examination Fees and Expenses.** Employees will be reimbursed the cost of sitting for and exam related to a specific certification or license. No more than two sittings of the exam are eligible. If a second sitting is necessary, it is recommended an approved review course be completed prior to the second exam sitting. Note: As stated above, employees will be reimbursed for one review course.
  - a. If a series of examinations is required to obtain a certification or license, two sittings are permitted for each examination in the series.
  - b. Other expenses associated with sitting for an exam are also eligible. For example, fees for a background check, an application fee, and/or an exam sitting fee required to take the exam are eligible for reimbursement.
2. **Travel Expenses.** Employees will be reimbursed for meals while away taking the examination. Lodging will be reimbursed only when the designated test site is more than 65 miles from the City of Freeport. Employees will be reimbursed for mileage if the employee's personal vehicle is used. The examination must be taken at the test sit nearest to the City of Freeport.

When it is necessary to travel by air to take an examination, it must be indicated on the travel requisition that the airfare is to be charged to the employee's credit card and the reason for the travel. When the employee receives the invoice from the credit card company, it must be submitted as documentation for reimbursement.

If it is not done, the airfare will not be processed properly from a tax standpoint.

3. **Expenses Associated with a Review Course.** Employees will be reimbursed for the cost of one review course, provided they qualify and sit for the examination. (i.e., review course for the CPA exam)



- a. The review course is at the choice of the employee, but it must be properly approved by the employee's Manager/Supervisor in advance and must be specific to the certification or licensing exam being taken.
- b. Books, materials, and fees required as part of the review course, including online or electronic review courses or materials, are also eligible for reimbursement.

**Note:** The expenses related to the review course cannot be submitted until the employee sits for the exam, unless the employee sits for the exam, unless the employee is prevented from completing the course or from taking the exam because of a change in work schedule, or a significant increase in work load. In that case, the expenses may still be eligible as determined by the employee's Manager/Supervisor.

### **C. Ineligible Expenses**

1. Certifications and licenses which qualify an employee for a specific career from which the City would be unlikely to benefit.
2. Fees for a certificate program or other program that results in a certificate of completion or other type of certificate that is **not** a professional license or certification.

For example, Dale Carnegie, Evelyn Wood Reading Dynamics, and other similar programs are not considered professional certifications or licenses and, therefore, are not covered under these guidelines. If a Manager/Supervisor recommends this type of program for an employee as a City-sponsored developmental action, it may be eligible for reimbursement as a business expense.

3. Costs associated with periodic license renewal and dues for membership in professional affiliations are not covered under these guidelines. Such expenses should be submitted as business expense if the license renewal or membership is necessary for the employee to perform their job and if approved by the employee's Manager/Supervisor.

### **D. Requesting Reimbursement**

Once a program has been satisfactorily completed, and employee may request reimbursement for eligible fees and expenses by submitting a Reimbursement Request



Form to the City Clerk. Eligible fees and expenses, as described above, will be reimbursed up to the annual maximum as specified in Article E below.

Eligible expenses are reimbursed at the rate of 100% after any grant, scholarship, financial aid and all other sources of reimbursement are applied. (Reimbursements made under these guidelines shall not duplicate those made by any other parties.)

To request reimbursement, and employee must submit the original invoices and/or receipts of expenses under the following guidelines:

1. **Reimbursement Requests for Required C&L Programs:** If the employee is requested or required by the City to obtain a specific certification or license, reimbursement for approved expenses may be made at any time they are incurred, but not later than six months following completion of the program. For example, if a certification requires the purchase of materials and an exam fee, the expenses can be submitted prior to sitting for the exam.
2. **Reimbursement Requests for Voluntary C&L Programs:** If the employee is voluntarily attempting to obtain a certification or license, reimbursement for approved expenses may be made after sitting for the examination, but not later than six months following completion of the program.

**Note:** If the program is voluntary, reimbursement is contingent upon an employee passing the examination. If the program is required, reimbursement is not contingent on an employee passing the examination.

#### **E. Reimbursement Maximum**

An employee may be reimbursed up to a maximum of \$X,XXX per calendar year for any approved C&L Program.

#### **F. Reimbursement Deadline**

All C&L reimbursement requests must be submitted **no later than six months following completion of the program.**

However, if the program involves a series of exams to obtain a certification or license, eligible expenses must be submitted **no later than six months following completion of each individual exam.**



For example, an employee should submit expenses after completion of the exam for each component of the CPA Program versus waiting to submit expenses after obtaining the CPA.

#### **G. Time Off Work for C&L**

Unless prohibited by urgent work schedules or workload (as determined by the employee's Manager/Supervisor), an employee must sit for the examination required for a C&L Program on the first opportunity following completion of the review or certification course. Employees are permitted time off from work for the day(s) the examination is given.

In terms of time off from work to study or attend review courses:

1. **Voluntary C&L Programs:** Employees who voluntarily pursue a certification or license are not permitted time off from work to study and attend a review course class or classes.
2. **Required C&L Programs:** Employees who are required or requested by the City to obtain a certification or license may be permitted time off from work to study and attend a review course class or classes, if approved by the employee's Manager/Supervisor.

#### **5. Approval**

Employees must secure proper approval prior to enrolling in a Degree Program, Non-Degree course, or Certification and Licensing Program to avoid incurring expenses that are not reimbursable under the Plan. Approval for all expenses under this Plan is at the discretion of Management in conjunction with Human Resources. Appendix D outlines the steps required to obtain approval.

#### **6. Taxability of Educational Reimbursement Benefits**

Taxable and non-taxable reimbursements made under the Educational Reimbursement Plan will be processed through Payroll as specified below.



#### **A. Internal Revenue Code Limits**

1. Reimbursements up to \$X,XXX per calendar year per employee are considered non-taxable income.
2. Reimbursements in excess of \$X,XXX per calendar year per employee are generally taxable and subject to tax withholding. Taxable reimbursements will be included as gross income on the employee's W-2 form.
3. Reimbursement for travel expenses is taxable unless it qualifies as a business expense deduction. Non-taxable travel expenses do not count toward the \$X,XXX annual exclusion limitation.

#### **B. Tax Allowance (applies to C&L Assistance only)**

Employees receiving taxable reimbursements for expenses related to obtaining a certification or license which is requested or required by the City may receive a tax allowance.

The employee's Manager/Supervisor makes the determination if the certification or license is requested or required by the City and therefore, if the employee is eligible for a tax allowance.

#### **7. Termination of Employment**

Terminated employees who satisfy all conditions for the commencement of a benefit under the City of Freeport Termination Allowance Plan who, on the effective date of their termination, have started a course or a C&L program eligible for reimbursement under this Plan will continue eligibility until the end of the respective semester, quarter, or session. If the employee has enrolled in a C&L program that requires an examination, eligibility will continue up to and including the first sitting of the exam, or the first sitting of the first examination if a series of examinations is required.

#### **8. Further Information**

The City Clerk coordinates the administration of these guidelines throughout the City. For questions, contact the City Clerk.



## **9. Modification and Termination**

The City reserves the right to modify or terminate this Plan, in whole or in part, in such manner as it shall determine, either alone or in conjunction with other plans of the City. Modifications or termination may be made by the City for any reason.



## Appendix A

### Required Fees and Expenses—Education Assistance

The following are examples of required fees and expenses, which are eligible for reimbursement consideration:

- Tuition fees
- Registration fees
- Student ID card fees
- Required lab fees
- Required textbooks, including those ordered online
- Required supplies or equipment
- Required student fees or charges assessed to all students (when unable to opt out)
- 1<sup>st</sup> time enrollment fees
- Application fees
- Printed course material and/or electronic media/material, in lieu of textbooks (subscriptions, online articles, etc.)
- Non-resident fees
- Matriculation fees
- Exam fees (includes GRE and GMAT\*)
- Building-use fees
- Proficiency exams
- Library fees
- Student activity fees
- Technology fees

\*Although fees related to the GRE and GMAT exam would be eligible for reimbursement, any fees for a prep course or fees related to studying or preparing for the exam are **NOT** eligible. Also, fees related to the GRE/GMAT are considered pre-admission testing and therefore, must be submitted along with the first eligible course. They are not able to be reimbursed separately or on a stand-alone basis.

**Note: This list is not all-inclusive. As a general rule, if the fee is mandatory and applied to all students attending that school, it may be eligible for reimbursement under the Plan.**



## Appendix B

### Optional Fees and Expenses—Education Assistance

The following are examples of optional fees and expenses that are **NOT** eligible for reimbursement:

- Parking fees
- Meal charges
- Fees for room & board or lodging
- Travel, transportation fees, or mileage
- Late fee, service charges, or fines
- Healthcare related expenses
- Fees for dropped or added classes
- Fees to repeat a course
- Fees to replace equipment or supplies
- Class ring fees
- Deferred payment charges
- Interest charges
- Credit transfer fees
- Living costs
- Tutoring fees
- Fees for field trips
- Recreation facility fees, unless charged to all students
- Deposit fees
- Graduation fees, including fees for cap and gown
- Legal and/or insurance fees (when able to opt out)
- Green Fees (when able to opt out)
- Shipping charges/fees associated with the return of required textbooks or materials
- Computer hardware, internet access fees, and connectivity equipment or charges related to an online course
- Software used for program and system upgrades
- Expenses for audition or testing out of a college level course
- The cost of materials, instruments, or equipment that are not a required and/or not indistinguishable part of the cost of the course



**Note: Schools may vary in the type of required fees assessed to their students. If any of the above fees are proven to be mandatory or required fees, then they may be eligible for reimbursement consideration.**



## Appendix C

### Calculating Reimbursement Amount for Education Assistance

- The NET bursar's bill is used to determine the reimbursement amount. Any grant, scholarship, financial aid, and all other sources of reimbursement are applied to the bursar's bill before calculating the appropriate reimbursement amount to eligible expenses. In no event shall the reimbursement amount exceed the net bursar's bill.

**Note:** Financial aid is considered any form of financial assistance that does **not** have to be repaid by the individual receiving the assistance (i.e., a grant or scholarship). A loan that requires repayment to the lending institute (i.e. Stafford loan) is not considered financial aid; therefore, the principal loan amount will be included when calculation the reimbursement amount.

- Reimbursements made by the City shall not duplicate those made by other parties, including partial or full payments or reimbursements made by the Veteran's Administration.
- All eligible fees and expenses should be added together to arrive at a total cost per course. (This includes tuition, required textbooks, and required fees.) The expenses are submitted as one lump sum, versus separate amounts for tuition and supplies or fees.
- When reimbursement is being requested for more than one course, a cost per course should be calculated. (If necessary, divide the total amount of tuition being charged by the total number of credit hours to determine a cost per course.)
- Although it is not required when requesting reimbursement, employees may be asked to provide a copy of the course syllabus if there is a discrepancy between the documentation provided and the amount of reimbursement being requested and/or to provide documentation that textbooks, subscriptions, and/or to provide documentation that textbooks, subscriptions, and/or supplies were required for the enrolled course.



## Appendix D

### Approval Process

The following steps must be taken to obtain approval prior to beginning a course or program.

#### A. Degree Program

To obtain approval of a Degree Program, an employee must take the following steps:

1. Submit a Degree Program Application, along with documentation described on the form, to the Manager/Supervisor for approval.
2. Once the Manager/Supervisor approves the program, forward the documentation, along with a Tuition Reimbursement Repayment Agreement, to the City Clerk.

Once an employee submits a Degree Program Application, if courses have not commenced within one year of the date the form was approved and updated Degree Program Application must be submitted for approval. The following rules also apply:

1. If one or more years have passed from the time of the most recent course, an updated Degree Program Application must be submitted.
2. An employee who is initially approved for a specific Degree Program and later changes to a new Degree Program must complete a new Degree Program Application, even if that employee is attending the same institution.
3. A new Degree Program Application is not required if an employee transfers to a different institution but remains within the same Degree Program.

#### B. Non-Degree Course

A Non-Degree course is a course offered by a college or university that an employee takes on an individual or stand-alone basis, not as part of a specific Degree Program. To obtain approval of a Non-Degree course, an employee must take the following steps:



1. Provide the Manager/Supervisor with a description of the course, including the cost and duration of the course and how it relates to their career with the City.
2. Once the Manager/Supervisor verbally confirms approval, forward the information as well as a Reimbursement Repayment Agreement to the City Clerk for review.

### **C. Certification and Licensing (C&L) Program**

To obtain approval for a C&L Program, an employee must take the following steps:

1. Discuss the program with the Manager/Supervisor and provide documentation, including a description of the program for the Certification or License they wish to pursue, as well as the total cost and duration of the program.
2. Once the Manager/Supervisor verbally confirms approval, forward the information as well as a Reimbursement Repayment Agreement to the City Clerk.

An employee may obtain a certification or license in more than one area, for example, an employee in the Water Department might pursue certification as a Florida Drinking Water Distribution Operator as well as a Florida Drinking Water Treatment Operator.



## DEGREE PROGRAM APPLICATION

### CITY OF FREEPORT EDUCATIONAL REIMBURSEMENT PLAN

**To be completed prior to enrolling in a Degree Program**

#### Instructions:

1. Complete the **Employee information** and **Employee Registration Pre-Application** sections below.
2. Attach a **Degree Program description** from the institute that includes an **overview of the program** and the **required curriculum**. *(Must list all classes/courses required, the number of credit hours for each)*
3. Obtain appropriate Manager/Supervisor approval(s).
4. Once your Manager/Supervisor has signed below, send the approved Degree Program Application to the City Clerk for approval. **A completed Tuition Assistance Repayment Agreement must also be attached.**
5. The City Clerk will record your Degree Program approval and you will receive acknowledgement as soon as possible.



Employee

Name: \_\_\_\_\_

Employment

Date: \_\_\_\_\_

Current

Department: \_\_\_\_\_

Institution: \_\_\_\_\_ Location: \_\_\_\_\_

Degree Program

Name: \_\_\_\_\_

Degree

Major: \_\_\_\_\_

# of Credit Hours Required: \_\_\_\_\_ Estimated Completion Date: \_\_\_\_\_

How does  
degree relate  
to your career  
plan with the  
City?

\_\_\_\_\_

Employee

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Manager/Supervisor Pre-Approval: \_\_\_\_\_

How will this degree benefit the employee's career with the City of Freeport:

\_\_\_\_\_

Manager/Supervisor Signature: \_\_\_\_\_ Date: \_\_\_\_\_

City Clerk Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Mayor Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## Education Assistance Repayment Agreement

### City of Freeport Educational Reimbursement Plan

*In order to be eligible to receive education assistance, the employee must sign and return this Agreement to the City Clerk prior to and reimbursement by the City.*

This Agreement is effective as of the date signed. It is between you,  
\_\_\_\_\_, (Employee) and the City of Freeport.

1. In accordance with the City of Freeport Educational Reimbursement Plan, the City of Freeport has agreed to provide education assistance to you.
2. Should you terminate employment with the City of Freeport voluntarily, you agree to repay reimbursements you received for education assistance in the following manner:

#### Repayment Schedule

If termination is 6 months or less from the date(s) of the Tuition Assistance reimbursement, **100%** of reimbursement amount must be repaid.

If termination is more than 6 months but less than 12 months from the date(s) of the Tuition Assistance reimbursement, **75%** of the reimbursement amount must be repaid.

If termination is more than 12 months but less than 18 months from the date(s) of the Tuition Assistance reimbursement, **50%** of the reimbursement amount must be repaid.

If termination is more than 18 months but less than 24 months from the date(s) of the Tuition Assistance reimbursement, **25%** of the reimbursement amount must be repaid.

3. This repayment agreement applies to tuition assistance received for **courses that are part of an approved Degree Program as well as single courses outside a degree program and Certification and License courses.**



4. You hereby authorize the City to deduct all or a portion of the amount owed to the City from your final paycheck (including base salary, bonuses, vacation pay and/or expense reimbursements), to the extent allowed by law, up to the full amount due the City for Education Assistance reimbursement(s) paid, based on the above information. Any portion of the repayment amount that remains outstanding after such deduction remains your responsibility and you hereby agree to repay such amount to the City within ninety (90) days following your termination.
  
5. Additionally, by signing this agreement, you confirm that you are not receiving financial aid from any other source or company including Veterans' Administration, either partially or in full, for any of your requested reimbursements for tuition expenses. Education Assistance benefits paid by the City would be subject to reduction if benefits were paid by another source.

---

Employee Printed Name

---

Employee Signature

---

Date

**This form must be completed and submitted along with a Degree Program Application.**



## Education Costs Reimbursement Request Form

A Tuition Reimbursement Request form must be completed prior to registering for a course.

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### STEPS FOR APPROVAL

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Complete **Section I** of the Education Costs Reimbursement Request form completely. Forms requiring additional information will be returned to you and may result in delays.

Obtain your Manager/Supervisor approval.

**Note to Managers/Supervisors:** Approval of Education Costs reimbursement requests must be in accordance with the requirements as follows:

- Education program must have relevance to the City's mission
- There is a mutual benefit to the employee's career and the long-term interests of the City
- There is a reasonable expectation that the employee shall remain in the employ of the Laboratory for a sufficient period of time to provide a fair return for the training costs
- The proposed curriculum and timetable are realistic

Send the completed and signed form to the City Clerk for approval. Form must be submitted at least one month before you register.

The approved original forms will be returned to you to be retained until the end of the quarter/semester.

If you cannot enroll in a class listed on the Education Cost Reimbursement Request form, inform your Manager/Supervisor as soon as you register. Explain the reason for not enrolling (e.g., class full, class not offered this quarter/semester) and provide the relevant information for any substituted class.

To receive reimbursement for Education Costs, complete **Section II** of the Education Cost Reimbursement Request form and submit this to the City Clerk within 45 days of completion of the course. Include a copy of your grades and receipt(s).



## Tuition Reimbursement Request

### SECTION I

Employee Name (Last, First MI)				Supervisor Name & Extension			
Employee #		Ext		Department/Division			
Job Title					Start Date		
Term (check appropriate boxes and fill in blanks) <input type="checkbox"/> Fall <input type="checkbox"/> Winter <input type="checkbox"/> Spring <input type="checkbox"/> Summer				<input type="checkbox"/> Quarter <input type="checkbox"/> Semester <input type="checkbox"/> Year		Term Dates	
School					Via TV <input type="checkbox"/> Yes <input type="checkbox"/> No Via Web <input type="checkbox"/> Yes <input type="checkbox"/> No		
Course #	Course Title	Units	Days (e.g., MWF)	Times (e.g. 2-4)	Fees \$		
<input type="checkbox"/> I am <input type="checkbox"/> I am not receiving other financial aid. (If yes, provide documentation of amount and how it will be applied)							
<b>Check the appropriate box below</b> <input type="checkbox"/> <b>Tier 1</b> College Degree or Specialty Certificate. <input type="checkbox"/> <b>Tier 2</b> Coursework only.							
The following information is to be completed by the Employee and their Manager/Supervisor. This information is utilized to determine if Education Cost subject to taxation when it exceeds \$X,XXX/calendar year. The City relies upon your true and accurate responses to the questions below in order to comply with the applicable legal requirements under federal tax laws.							
<b>Provide a brief description of the employee's current job assignment:</b>							
1. Is the education required in order for the employee to meet the minimum educational requirements of his/her present position? <input type="checkbox"/> Yes <input type="checkbox"/> No							
2. Is the education part of a program that will qualify the employee for a new trade or business? <input type="checkbox"/> Yes <input type="checkbox"/> No							
If the answer to 1 or 2 is "Yes", the employee's tuition assistance is subject to withholding of taxes.							
3. Is the education required by LBNL or by law to keep the employee's current salary or job? <input type="checkbox"/> Yes <input type="checkbox"/> No							
4. And/or does the education maintain or improve skills needed in the current job? <input type="checkbox"/> Yes <input type="checkbox"/> No							
If the answer to 3 or 4 is "Yes", the employee's tuition assistance is not subject to withholding of taxes.							
<b>NOTE: Even if the answer to 3 and/or 4 is "Yes", if either of the answers to 1 or 2 is "Yes", then tuition is taxable.</b>							



I understand that I am solely responsible for payment of taxes as a result of any reimbursement for education that may be found to be taxable. I understand also that The City's tax withholding policy and any decision to withhold or not withhold taxes from educational reimbursements to me do not constitute tax advice and I agree to hold The City harmless from any claim associated with The City's withholding of payroll taxes. I will submit grades and receipts within 45 days of the end of the term to the Tuition Assistance Program Coordinator.

Employee Signature	Date	Supervisor Signature	Date
Department Head or Division Director Signature	Date	Tuition Assistance Coordinator Approval	Date

### Section II

I hereby request reimbursement for the above classes. Attached are the relevant grades and receipt(s).

Course Final Grade(s):    1. \_\_\_\_\_    2. \_\_\_\_\_    3. \_\_\_\_\_    4. \_\_\_\_\_

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

City Clerk's Approval \_\_\_\_\_ Date \_\_\_\_\_