

EDUCATION REIMBURSEMENT POLICY

REFERENCES: Federal Register – 26 CFR 1.127-2

The purpose of this policy is to establish provisions by which an employee of the Southeast Health District – County Board of Health may request educational reimbursement. We are committed to assisting our employees in increasing the effectiveness of their performance and to encourage them to obtain knowledge, skills, and abilities that may improve their opportunities for career advancement within the Southeast Health District. Employees are always encouraged to develop job knowledge and skills through any educational avenue that fits their learning style.

Funds for the *Education Incentive Policy* are subject to availability. This policy does not apply when an employee is *required* to attend certain educational programs or when the completion of certain educational programs is mandatory for an employee to retain his/her current position or when the course is funded by SEHD.

(Section A)
SCOPE

1. This policy applies to all full-time salaried employees.

Section B)
DEFINITIONS

1. **“Education”** means any form of formal instruction that improves or develops the capabilities of an individual. Education (for the purposes of this policy) is limited to courses which, in the sole and absolute discretion of SEHD Management, are job/agency related. Two excellent sources that may be used to determine the quality of educational institutions or training provided by institutions of higher education are the U.S. Department of Education or the Council for Higher Education Accreditation.
2. **“Reimbursement”** means an employee is reimbursed a **maximum** of \$1,500 (when available) per fiscal year for costs that the employee has ***paid***.
3. **“Job/agency related courses”** are defined as those in which the course content is of direct and significant assistance to the employee for his or her professional development. The SEHD Management Team at its sole and absolute discretion, will determine whether a given course satisfies this requirement. Course work undertaken for an employee’s initiative or self-enrichment does not qualify.

(Section C)
PROCEDURES

1. Eligible employees must be currently employed full-time and have been employed by SEHD for a 6-month period immediately preceding the request.
2. Eligible employees must receive a minimum rating of 3, which is equivalent to a “successful performer”, on the most recent ePerformance document and have received no corrective action within 12 months of the request.
3. Reimbursement is subject to the availability of funds.
4. Employee must have passed the course(s).
5. With supervisor approval, the employee may take accrued annual, compensatory time, adjusted time, or personal time off to prepare for or attend class during working hours.
 - 5.1. Flex scheduling is based on supervisor’s discretion after ensuring employee’s absence will not disrupt daily program/health department business.
6. Employee’s supervisor has discretion to approve or deny any request.
 - 6.1. Employee’s supervisor must verify the employee’s attendance at classes will not adversely affect SEHD services or activities if course work is taken during regularly scheduled work hours. The employee’s supervisor should also verify the employee has adequate accrued leave to allow course attendance. If the employee registers for a class scheduled during work hours the employee does so knowing if his/her supervisor does not allow him/her to attend class, he/she will not be able to attend class. The employee registers for any such class at his/her own risk.
 - 6.2. Employee’s supervisor must review the request to determine job/agency-relatedness.

(Section D)
GUIDELINES

1. Depending on availability of funds, a **maximum** of \$1,500 per fiscal year for reimbursement can be applied for by the employee.

- 1.1. SEHD Management Team **may** consider educational reimbursement (as outlined in this policy) for **past** educational debt the **employee** incurred in the past five fiscal years. However, the maximum amount SEHD will reimburse per fiscal year is \$1500; therefore, if the employee incurred more than \$1500 in the past five fiscal years, he/she may reapply each subsequent year for reimbursement of past expenses incurred (maximum benefit of \$7500 for the past five fiscal year period). Documentation must be provided as outlined in this policy. Employee must complete the ***Education Debt Reimbursement Application***.
- 1.2. Reimbursement is subject to a career maximum of \$7500 per employee.
2. Any reimbursement request will be denied if allocated funds are depleted for the fiscal year.
3. Certain federally funded programs **may** be exempt from reimbursement.
4. Request for reimbursement will be evaluated on a case-by-case basis by the Supervisor, Training Coordinator, and SEHD Management Team.
5. Following approval for reimbursement, the employee must sign the ***Reimbursement Agreement Form*** which states the employee must agree to stay as an employee with SEHD for a period of one month for every \$125 assistance received (max one year for full \$1,500 yearly reimbursement), commencing with the end of the first full month on which reimbursement is paid.
6. After completion of the course, the employee will receive the applicable reimbursement following proof that the employee passed the course(s).
7. The employee will be mailed the approved amount of reimbursement within 30 days after documentation and submission of the following course information.
 - 7.1. Official transcript with dates of course and grade achieved.

7.2. Receipt for fees per credit hour paid.

8. Application for tuition reimbursement is made by the employee completing the **Reimbursement Application Form** and submitting it to his/her supervisor at least 30 days before the employee's registration period for approval by the supervisor.
9. Requests denied by the employee's supervisor will be returned to the employee. If the employee wishes to appeal the supervisor's decision, the appeal must be processed in accordance with the appeal process identified in this policy.
10. Approved requests are forwarded to the Training Coordinator for recommendation to SEHD Management Team for determination of the employee's eligibility for the program.

Section (E)
REIMBURSEMENT

1. In order to receive reimbursement, the employee must submit the following to his/her supervisor:
 - 1.1. Previously approved application with the following attachments:
 - 1.1.1. Evidence that registration occurred.
 - 1.1.2. A grade report or certification of completion documentation.
 - 1.1.3. The Training Coordinator will prepare a purchase requisition and forward to Accounts Payable with all required documentation attached for payment.
 - 1.1.4. Accounts Payable will mail the amount of reimbursement to the employee that was approved within 30 days after receiving the request.
 - 1.2. Appeal Process
 - 1.2.1. An employee may appeal a decision to deny participation based on job/agency-relatedness within seven (7) days of the denial.

- 1.2.2. An employee cannot appeal a decision based on funding availability, scheduling issues that relate to SEHD services, or program eligibility standards.
- 1.2.3. Appeals must be in writing and clearly state why the course is job/agency related.
- 1.2.4. The employee must appeal the decision to the following:
 - 1.2.4.1. Employee's Supervisor
 - 1.2.4.2. Department/Program Manager
- 1.3. The employee's supervisor and Department/Program Manager must immediately direct the appeal to the Training Coordinator.
- 1.4. The Training Coordinator will consult with SEHD Management Team and offer recommendations as to the validity of the course being job/agency related.
- 1.5. The SEHD Management Team will notify the employee of their decision within five (5) working days from receipt of the appeal.
- 1.6. The decision of SEHD Management Team is final.
- 1.7. The appeals process must be completed prior to the employee's education registration period.
- 1.8. Education Reimbursement as Taxable Income.
 - 1.8.1. The taxability of reimbursements is subject to the existing provisions of the Internal Revenue Code. An employee should obtain advice from his/her tax counsel or advisor as to the reporting and deductibility of educational expense reimbursements. Education expenses qualifying as job-related are **not** reported by SEHD to the IRS as income to the employee.

1.8.2. It is the employee's responsibility as a taxpayer to review the current tax codes as they relate to his/her situation.

(Section F)
**EDUCATIONAL LOAN
REPAYMENT/
SCHOLARSHIP
RESOURCES FOR
EMPLOYEES**

As a resource for employees, the following are loan repayment programs/scholarships that may be of interest.

1. National Health Service Corps – ruralhealthinfo.org or <http://www.nhsc.hrsa.gov/loan-repayment> (Loan repayment for Medical Doctors & Nurse Practitioners - health departments are approved service centers.)
2. Nurse Corps loan repayment program [Apply for Loan Repayment | Bureau of Health Workforce \(hrsa.gov\)](http://www.hrsa.gov/apply-for-loan-repayment) (Loan repayment for Registered Nurses and Nurse Practitioners.)
3. <http://www.healthcareworkforce.georgia.gov> (Loan repayment for APRN's.)
4. Public Service Loan Forgiveness - studentaid.gov (Loan forgiveness for most all degrees as long as you work for a public service agency, e.g. health department.)
5. www.sharehealthsega.org (Scholarships for degrees in a health profession.)

FORMS:

REQUEST FOR PERSONNEL CHANGE

EDUCATION REIMBURSEMENT AGREEMENT

EDUCATION REIMBURSEMENT APPLICATION

EDUCATION DEBT REIMBURSEMENT APPLICATION

REVISION HISTORY

REVISION #	REVISION DATE	REVISION COMMENTS
1	11/2022	Added restrictions for certain federally funded programs.