

POLICY

It is the policy of the District to reimburse or pay education and training expenses of eligible District employees, contingent upon the availability of funds and in compliance with Internal Revenue Code §§127 and 132.

RESPONSIBILITIES

It is the responsibility of the **employee** to secure approval for education and training prior to attending or participating in education or training that will be reimbursed by or paid for the District.

It is the responsibility of **District Manager** or **Chief** to approve on a timely basis education and training to be reimbursed by or paid for the District. If necessary, the District Manager or Chief should confer with the Budget Officer to the availability of funds before approving education and training.

PRACTICES

Eligibility

1. All employees who have completed the initial performance trial period are eligible for the reimbursement or payment of education and training expenses, except for education and training courses approved by the District Manager or Chief as appropriate for the initial performance trial period, e.g., incident management system training, etc.
2. College, vocational, or professional training education, courses, or programs must show direct a relationship to the employee's present or a potential position or role.
3. Only college, vocational, or professional training education, courses, or programs that qualify as a "working condition fringe benefit" according to Internal Revenue Code §132 will be approved.
4. Education and training courses and programs will only be approved:
 - a. If funds are available; and
 - b. vocational or professional training courses or programs are from reputable organizations; or

- c. If courses or programs are from accredited colleges or universities.

An accredited college or university is one that is recognized by the North Central Association of Colleges and Secondary Schools, or other regional accrediting associations, such as the Northwest Association, the Middle States Association, the New England Association, the Southern Association, or the Western Association.

Covered Expenses

1. Education and training expenses only include the cost of registration or tuition and not other costs such as: meals, parking, transportation, recreation fees, lab fees, student fees, and textbooks.

Note: See **Business Travel Policy #890** if travel for education and training is necessary and reasonably related to District business.

Reimbursements

1. Reimbursement or payment of education and training expenses must be approved in writing, e.g., email, by the District Manager or Chief prior to employees attending or participating in education or training that will be reimbursed by or paid for the District.
2. Employees may want to wait to enroll in vocational or professional training courses or programs or accredited college or university courses or programs until prior written approval for reimbursement or payment is given by the District Manager or Chief.

Note: Enrollment prior to written approval will not force or require District approval and may result in the employee paying for education and training expenses that were denied by the District for reimbursement or payment.

3. An education or training expense exceeding ~~\$500~~ \$1,500 will be reimbursed annually in \$500 or less increments as long as the employee remains employed with the District and the college, vocational, or professional training education, courses, or programs still qualify as a "working condition fringe benefit" according to Internal Revenue Code §132 for the employee's current position at the time of each reimbursement.

For example: a Firefighter receives his or her EMT license on October 1, 202~~5~~2 after taking a \$1,4~~6~~00 EMT class. The Firefighter/EMT or EMT could be reimbursed \$500 on October 1, 202~~5~~2, \$500 on October 1, 202~~3~~6, \$500

on October 1, 2027, and \$100 on October 1, 20284 if still employed by the District on October 1st of 20263, 2027, and 20284. However, if that Firefighter/EMT or EMT becomes just the District's Public Information Officer in early 20263, the Public Information Officer might not be reimbursed for the remaining \$600 he or she paid for the EMT class in 20252.

4. The cost of college, vocational or professional training courses or programs will be paid or reimbursed up to the annual maximum sum per employee of \$5,250.
5. Annual reimbursements or payments to an employee that exceeds the ~~\$5,250~~ maximum allowed by the Internal Revenue Code for a "working condition fringe benefit" shall be taxable for the amount above the maximum \$5,250.
6. To qualify for reimbursement for an accredited college or university course or program, an employee must receive a grade of "C" or better and official grade reports must be submitted with the request for tuition reimbursement.
7. Requests for education or training reimbursement must be submitted using the ***Business Expense Reimbursement Request Form 830-1*** along with substantiation within 90 days after the successful completion of the education or training course or program.

Financial Assistance

Employees who receive financial assistance for their education and training from another source must disclose the source and amount on ***Business Expense Reimbursement Request Form 830-1***.

If employees are receiving 100% funding for their education and training from another source, the District will not provide reimbursement; however, it is possible that the education or training reimbursement or payment can be coordinated with other funding sources as long as the funding from another source and the District's education or training reimbursement or payment does not exceed the total education or training expenditure incurred by the employee.

Payments in Lieu of Reimbursements

1. For education or training courses or programs costing up to \$1,500 ~~less than \$200~~, the District will directly pay for the course; however, employees are expected to attend or ~~participant~~ participate and if applicable, satisfactorily pass such courses or programs.

- a. After course or program completion, the employee shall submit to the District Manager or Chief, a report of attendance or participation and, if applicable, demonstrate that such a course or program was satisfactorily passed.
- b. If the employee does not attend or participate and, ~~if applicable~~, satisfactorily pass such a course or program or if after course or program completion, the employee does not submit a report of attendance or participation, and if applicable, demonstrate that such a course or program was satisfactorily passed, then the employee must either reimburse the District for the costs of such a course or program, i.e., by payment to the District within 180 days or by payroll deduction if employee is a paid employee or the employee becomes ineligible for future education and training reimbursements or payments.

RELATED POLICIES

Reimbursement 830
Business Travel 890

RELATED STATUTES

Revenue Code §§127 and 132

REVISION HISTORY

Revision Date	Author	Revision Details
March 23, 2022	Monte Olsen	Initial version
<u>October 16, 2024</u>	<u>Shirley Wingard</u>	<u>Increases the education and training expense exceeding \$500 to \$1,500; updates the associated repayment example; increases the education or training courses or programs costing less than \$200 to up to \$1,500; allows an employee to reimburse the District within 180 days; grammatical changes, and spelling corrections</u>