

Community College System of New Hampshire

Section: 300 – Human Resources	Subject: Professional Development & Training
Policy: Tuition Reimbursement Policy	Date Approved: January 15, 2008
Policy #: CCS 372.1.01	Date of Last Amendment: January 15, 2008
	Effective Date: May 1, 2008
Approved: Richard A. Gustafson, Chancellor	

- I. Purpose: The Community College System of New Hampshire (CCSNH) recognizes and supports the need for the continued professional growth of its faculty and staff. CCSNH institutions, may at their option, use institutional funds to reimburse eligible employees for tuition costs associated with credit coursework completed in a satisfactory manner at a regionally accredited, degree-granting college or university.
- II. Policy: It is the intent of this policy to encourage and support educational opportunities of full time employees that will benefit the CCSNH, further the System's mission and strategic goals, enhance employees' current job performance, and improve options for career advancement. Tuition reimbursement is the financial support for approved educational courses that are job-related or are part of a degree, professional certification, or licenses program. Tuition reimbursement shall be subject to the availability of funds and shall be limited to the cost of tuition.
- III. Authority: The Chancellor or his/her designee shall approve/disapprove the tuition reimbursement requests for the college presidents and system office personnel. The Chancellor shall delegate to each college president the authority to approve/disapprove tuition reimbursement requests of his/her college personnel. The college president may delegate the approval of tuition reimbursement requests and the oversight of the institution's professional development program to a designee or a staff development committee.
- IV. Program Eligibility:
 - A. Full-time employees who have completed twelve months of continuous employment and have satisfactory job performance in their current position shall be eligible for tuition reimbursement. In exceptional circumstances a college president or Chancellor, in the case of system office personnel and presidents, may waive the service eligibility requirement for tuition reimbursement. When service eligibility requirements are waived, an explanatory justification statement approved by the college president/Chancellor shall be forwarded to the CCSNH Human Resources Office.

- B. Requests for tuition reimbursement must be for credit courses that are directly related to the employee's existing job or career path or are part of an undergraduate or graduate degree, professional certification, or licensing program. Job-related courses are defined as those in which the course content is directly related to the employee's present duties and responsibilities or is needed to maintain or improve skills required by the institution or meet the express requirements of the CCSNH or of a law or regulation. Courses that are not directly related to a specific job, but form part of a job-related degree program (career related), also qualify for this benefit. Coursework undertaken by an employee for self-enrichment does not qualify.
- C. Courses eligible for reimbursement must be for college credit(s) from a regionally accredited, degree-granting college or university. This includes classroom and on-line courses. Associate degree level coursework taken at an institution outside of the CCSNH shall only be reimbursed when the equivalent course is not offered at a CCSNH college. No auditing of courses is permitted.
- D. Requests for tuition reimbursement must be made, and approval granted, prior to the start of the course.

V. Procedures:

- A. Requests for reimbursement for the tuition cost shall be initiated by the employee. To be considered for tuition reimbursement, an eligible employee must complete a Request for Tuition Reimbursement and a Tuition Reimbursement Agreement and submit these forms along with material describing the course and/or program to his/her supervisor for initial approval. If financial assistance is being requested through the use of Carl Perkins Grant Funds, a Carl Perkins Professional Development Grant Authorization Form must also be completed.
- B. For initial approval, the supervisor shall review the request to determine job relatedness, benefit to the institution, and that the proposed course meets the criteria for reimbursement. The supervisor shall forward all approved tuition reimbursement requests along with supporting documentation to the institution's appointing authority (i.e. Chancellor, College President) or his/her designee (i.e. Institutional Staff/Professional Development Committee) for final approval and funding allocation. If the request is rejected, the request shall be returned to the employee indicating the reasons(s) for the denial.
- C. Once final approval has been granted, the institution shall provide the employee with written notification of the approved tuition reimbursement request. The written notification shall designate the authorized coursework and funding allocation, as well as provide information pertaining to the requirements for reimbursement. A copy of the approved Request for Tuition Reimbursement and a Tuition Reimbursement Agreement shall be provided to the employee along with the written notice.
- D. The original authorized Request for Tuition Reimbursement and Tuition Reimbursement Agreement shall be forwarded to the institution's business office. Copies of the approved tuition reimbursement documents shall be provided to the employee's supervisor, the institution's human resources office, and the CCSNH Director of Human Resources. For non-grant and grant funds, the institution's business office shall be responsible for entering the approved obligation into Banner Finance.

VI. Reimbursement

- A. Tuition reimbursement shall be limited to eight credit hours per semester/term.
- B. Reimbursement shall be for tuition costs only. Expenses associated with fees, travel, books, or incidental items are non-reimbursable.
- C. Reimbursement may be obtained for courses taken and completed with a final grade of “C” or better for undergraduate work and a grade of “B” or better for graduate level work. In cases where the grading system is Pass/Fail, Satisfactory/Unsatisfactory, etc., the employee must receive the grade that gives credit for the course.
- D. Reimbursement for courses taken more than once will not be provided.
- E. The provision of tuition reimbursement shall be subject to the availability of funding and based upon institutional priorities. The amount of reimbursement shall be contingent upon institutional budget allocations.

VII. General Provisions

- A. The employee is no longer eligible for tuition reimbursement if he/she does not complete the course satisfactorily, drops or withdraws from the course(s); or leaves the employ of Community College System before completing the course. Employees who receive a grade of “Incomplete” will be reimbursed only when the grade for the course has been changed to a grade of “C” or better for an undergraduate course or a grade of “B” or better for a graduate course. In cases where the grading system is Pass/Fail, Satisfactory/Unsatisfactory, etc., the employee must receive the grade that gives credit for the course.
- B. Participation in credit coursework shall be considered voluntary. Voluntary education time occurring outside or after regular or normal work hours is not considered time worked.
- C. Courses may not be taken during work hours if they are available during the employee’s non-work hours. For credit courses offered only during work hours, the employee’s supervisor may grant approval for the employee to participate in class during his/her scheduled work hours. In considering such requests, the employee’s supervisor must verify that the employee’s attendance at class will not adversely affect his/her job performance or department services or productivity. For courses approved to be taken during work hours, the employee shall use appropriate leave or, if approved by their supervisor, adjust their work schedule to make up the time taken during their work day. The employee shall be required to make up work time during the designated pay week.

VIII. Payment

- A. Within 30 days after the completion of the course, the employee is responsible for providing documentation of the successful completion of course(s) approved for reimbursement to the institution’s business office for processing. Such documentation must include proof of the paid tuition bill, evidence of successful completion of the course (college transcript, grade report, or certification of course completion), and the approved Request for Tuition Reimbursement and Tuition Reimbursement Agreement.

- B. The institution's business office shall be responsible for forwarding the original authorized tuition reimbursement request along with all related documentation to the CCSNH System Office Budget Department for auditing and the processing of payment.

IX. Reporting

- A. The college president or designee shall be responsible for maintaining records for college personnel on education and training activities, funding allocations and costs, and each employee who uses the program, including information on what program the employee participated in (program title, dates, location and sponsor), cost of the program, and completion.
- B. The CCSNH Director of Human Resources shall be responsible for maintaining records for system office personnel on education and training activities, funding allocations and costs, and each employee who uses the program, including information on what program the employee participated in (program title, dates, location and sponsor), cost of the program, and completion.
- C. Each institution shall provide an annual report to the BOT Personnel Committee designating the authorized professional development activities at the college for the prior fiscal year. Such reports shall be directed to the CCSNH Director of Human Resources on or before August 15.

- X. Tax Consideration: The taxability of tuition reimbursements is subject to the provisions of the Internal Revenue Code. Employees should obtain advice from tax counsel as to the reporting and deductibility of educational expenses reimbursements. Generally, educational expenses qualifying as job-related are not reportable by the State as income to the employee. It is the employee's responsibility as an individual taxpayer to review the current tax codes as they relate to his/her particular situation.