

Tuition Reimbursement and Assistance Program

Purpose

To promote continuous learning and employee development through job-related education by providing tuition reimbursement for college or university coursework.

Applies To

All TRS employees who:

- Have successfully completed the TRS probationary period prior to submitting their application.
- Are not on correction action (**NOTE:** This may be waived if the course requested is approved by the manager as an appropriate strategy for addressing a performance issue).

Definitions

Accreditation: A process of certification used by educational institutions to assess programs for quality assurance, competency, authority, and credibility.

Final Grade Report: A grade report issued by an educational institution that shows the number of hours and title(s) of the course(s) in which the employee was enrolled, the grade(s), and number of credit hours.

Paid Fee Receipt: An itemized receipt issued by an educational institution that shows the total amount of tuition and required fees paid by the employee, including scholarships and financial aid.

Probationary Status: The first six-month period worked at TRS as a "regular employee," or the six months following the most recent employment date for a rehired employee.

NOTE: Occasionally, these periods may be extended as provided in the *Probationary Employment* policy. If the period is extended, probationary status as used in this policy includes the extended period.

Regular Employees: Full-time and part-time salaried or hourly employees (excluding temporary/seasonal employees and temporary contract workers).

Request Period: The time when TRS accepts tuition reimbursement requests for coursework beginning in specified months. There are three request periods per fiscal year (see the table below in the [Application and Approval Process](#) section).

Satisfactory Course Completion: A grade of "B" or better, or "pass" for pass-fail coursework.

Term: A semester, quarter, or other academic session established by an accredited educational institution.

Policy

To the extent funds are available, TRS will reimburse preapproved tuition expenses and required fees, up to a maximum of \$3,000 per fiscal year, with no more than \$1,500 per request period, to employees who satisfactorily complete eligible coursework.

TRS's approval of education assistance is in no way a guarantee of employment, reassignment, or promotion to any position within TRS. TRS approval for reimbursement is not considered approval to attend class or complete required coursework during work hours. When possible, classes should be scheduled outside of work hours. Class attendance during the employee's work hours must be approved by the employee's manager and must be taken in accordance with the *Leave and Flexible Scheduling* policies.

Authorization for tuition reimbursement is limited to courses taken in a single request period. Reimbursement for coursework taken in subsequent request periods must be applied for and approved separately.

Eligibility Requirements

Coursework must be of at least one term's duration and eligible for undergraduate or graduate college credit. Coursework must be taken through an accredited educational institution through instructor-led or online delivery methods and must either be:

- Directly related to improving the employee's knowledge needed and skills required for the employee's current or prospective job responsibilities at TRS; **or**
- Required for a degree that is applicable to the employee's current or prospective job responsibilities.

Employees have the responsibility to confirm the credentials of the educational institution prior to requesting approval for tuition reimbursement.

Eligible Expenses and Funding

The Tuition Reimbursement Program is administered through the Organizational Excellence (OE) department, which budgets funds based on projected need and financial considerations. There may be times when funds are insufficient to fully meet all requests for reimbursement received during a particular agency budget cycle.

If funds later become available, all requests that were previously denied for lack of funds will be reconsidered and the newly available funds will be allocated according to the order in which the requests were originally received.

NOTE: Individual departments do not budget funds for educational assistance.

Only tuition and required fees are eligible for reimbursement. The following expenses are **not** eligible for reimbursement:

- Application and graduation fees
- Transcript fees
- Fees for dropped classes
- Transportation costs
- Courses taken on an audit basis
- Books, parking, and other incidental expenses
- **Reimbursements paid through other sources (e.g., G.I. Bill, grants or scholarships)**

Application and Acknowledgment Process

To apply, employees fill out the Tuition Reimbursement Program Form (TRS 65), located on the TRS intranet, then forward the form to their manager for approval. Once both employee and manager have completed their portions of the form, the employee forwards the form with supporting documentation to OE for review. Required documentation includes the following:

- Statement of tuition charges and required fees
- Paid fee receipt
- Catalog course description of course(s) requested for tuition reimbursement
- W9 for institution (if requested)

OE reviews the form along with the supporting documentation and emails the employee of approval or denial.

Tuition reimbursement requests are approved on a first-come, first-served basis during the following three request periods per fiscal year.

Request Period	For Courses Starting in:	TRS Begins Accepting Requests on the First Working Day of:	TRS Ceases Accepting Requests on the Last Working Day of:
1 - Fall	August, September, October, November	July	November
2 - Spring	December, January, February, March, April	November	April
3- Summer	May, June, July	April	July

Once all funds have been allocated, no new requests will be approved.

Reimbursement Process

Upon successful completion of the course(s) with a grade of "B" or better, the employee submits a final grade report (within 60 calendar days of course completion) to OE for review and approval for payment. If approved, OE forwards the tuition reimbursement form, official grade report and supporting documentation to the executive director for review and approval. If approved, the Executive Director returns the approved form and supporting documentation to OE. OE forwards the approved form and supporting documentation to the Payable team for processing.

Should an employee receive a grade of "incomplete," the course must be satisfactorily completed by the end of the next term to be eligible for reimbursement consideration.

Reimbursement is contingent upon continued satisfactory job performance.

Reimbursement will occur only if the employee is still employed by TRS, has not submitted notice of resignation, and has an intent to remain an employee of TRS.

Courses Taken at Agency Request

Due to high-priority business or skill needs, TRS senior management may request an employee to complete a specific course, series of courses, or degree program at agency request. Under these circumstances, the following applies:

- Limitations regarding reimbursement request periods and maximum reimbursement amounts are waived;
- All expenses to the employee related to completing the requested course, series of courses, or degree program shall be reimbursed, including:
 - travel costs
 - examinations and administrative fees
 - textbooks and other course materials (**NOTE:** Any books or materials paid for by TRS become the property of the agency).
- Courses designated to be taken at agency request must be approved by the respective division director, Chief Organizational Excellence Officer, and Executive Director.

Tax Treatment

Tax treatment of reimbursement is determined by applicable IRS laws, regulations, and interpretation at the time reimbursement is made and is subject to change.

Employees requesting education assistance are responsible for any tax consequences that result from the educational benefit received.

This policy does not constitute a contract, a promise or guarantee of employment, or a guarantee of access to TRS premises or information resources, as applicable, and may be modified, superseded, or eliminated by TRS without notice to the employee.