

PROCEDURES MEMORANDUM

TO: MCC Staff

FROM: Office of the President

SUBJECT: Education Assistance Program

DATE: July 10, 2017

PURPOSE: To establish procedures for submitting, evaluating, and processing requests for education assistance for covered employees.

SCOPE: This procedure applies to all full-time and part-time regular exempt and non-exempt non-bargaining unit employees whose employment relationship is defined in Board Policies. This procedure does not apply to temporary employees or to bargaining unit employees unless education assistance is addressed in the bargaining unit employees' separate collective bargaining agreement.

The Human Resources Office will be responsible for administering education assistance. The interpretation in administration of this procedure will be the responsibility of the Human Resources Office. The College reserves the right to finally determine and interpret the terms of this program and this Procedures Memorandum (PM).

1. General Policy Statement

Metropolitan Community College believes in life-long learning. It is the goal of the College to develop a better educated and more highly skilled workforce in order to better serve student and consumer needs. One avenue of support for employees is provided through an education assistance program for employees who satisfactorily complete courses that directly benefit the College in accordance with the guidelines established in this PM.

2. Employee Eligibility Criteria

In order to apply for education assistance from Metropolitan Community College, an employee must have satisfactorily completed one year of continuous service as a full-time or part-time regular (non-temporary) employee. A waiver of the one-year continuous service requirement may be considered if circumstances warrant. To request a waiver, the supervisor of the employee requesting a waiver must submit a written appeal explaining the reasons for the request. The appeal is to be submitted to the Associate Vice President of Human Resources for consideration by the President or his/her designee. Note: An individual who is reemployed within one year of the date of resignation or retirement and has previously met

the one year of continuous service requirement will not be required to meet the service requirement again.

For purposes of this PM, a "full-time or part-time regular employee" means an employee assigned to a full-time or part-time position who is scheduled to work at least twenty (20) hours per week on a regular, consistent and continuing basis, excluding temporary employees and bargaining unit employees unless education assistance is addressed in the bargaining unit employees' separate collective bargaining agreement.

In order to receive reimbursement, an employee must still be employed as a full-time or part-time regular employee at the time he/she submits receipts and grade records as outlined in Section 8 (Reimbursement Procedure). Employees on disciplinary probation are not eligible to apply for education assistance. Upon supervisory request, exceptions to this provision may be granted.

3. Funding

Funding for the education assistance program shall be determined on an annual basis subject to the budgeting process and financial priorities of Metropolitan Community College. The amount available for education assistance may increase, decrease, or be eliminated based upon financial priorities.

The College reserves the right to modify or terminate this program at any time at its sole discretion. The approval of courses or the receipt of benefits under this program is not a guarantee of employment for any specific duration.

4. Approved Courses and Programs

Education assistance may be granted to employees of Metropolitan Community College in accordance with the following criteria:

- A. To be eligible for education assistance, undergraduate and graduate credit courses must be taken for credit and must be from an accredited institution whose accreditation is recognized by Metropolitan Community College. In order to qualify for reimbursement, the courses must be related to the employee's current or potential work assignments.

As provided in Section 7 (Application Procedure), supervisors (subject to appeal to the appropriate Dean, Associate Vice President or Vice President) and the Human Resources Office will make the determination as to whether the course work is related to the employee's current or potential work assignment.

- B. Course work which duplicates credit courses available at Metropolitan Community College will not be eligible for education assistance unless the employee explains on the application form why the course cannot be taken or is unavailable at Metropolitan Community College, and unless the Human Resources Office approves and accepts such explanation.

5. Tax Considerations

Metropolitan Community College will comply with Federal and State law concerning tax treatment of employer reimbursement under education assistance programs. Metropolitan Community College will report education assistance given employees, if any, that exceeds allowable limits as taxable income at year-end on the employee's Form W-2.

6. Reimbursement Criteria

- A. If approved, tuition reimbursement will be made based upon a rate equal to one-half of the lowest Nebraska resident, undergraduate, on-campus rate at the University of Nebraska at Omaha.
- B. Employees may apply for a maximum of 15 credit hours during a 12-month period (July through June) with no more than two courses per quarter or semester.
- C. Class attendance and completion of study assignments are to be accomplished outside of the employee's regular working hours.
- D. Upon satisfactory completion of an approved course, the employee will be eligible to receive reimbursement for up to the rate per credit hour specified in 6.A. above. No student fees, course fees, books, supplies or expenses other than tuition costs will be eligible for reimbursement.
- E. In order to receive tuition reimbursement, the employee must satisfactorily pass the course. "Passing" means a grade of "C" or better at the undergraduate level and a grade of "B" or better at the graduate level. For pass/fail courses, only "pass" grades will be eligible for reimbursement.
- F. Employees who enroll in accelerated and other programs that do not correspond to a traditional quarter or semester term will have an equivalency tuition reimbursement calculated by the Human Resources Office.
- G. An employee who ceases to be employed by the College for any reason during the period of the course or prior to submitting complete reimbursement documentation will not receive or be eligible for tuition reimbursement.

7. Application Procedure

- A. Prior to the first class start date, an employee must complete an application for education assistance. Application forms are available in the Forms Bank.
- B. Employees must complete the application form and submit it to their immediate supervisor. The employee and the immediate supervisor should discuss the relevancy of the course in terms of the employee's current position and/or potential work assignments.

If the proposed curriculum satisfactorily meets the requirements of this program, the supervisor may approve the request for education assistance and sign in the space provided.

- C. The employee will then forward the approved application for education assistance to the Human Resources Office for final review and signature. The Human Resources Office will give final review to applications in the order in which they are received in the Human Resources Office. If available funds have been previously committed to others or exhausted, or if the application otherwise fails to comply with the requirements of this PM to the reasonable satisfaction of the Human Resources Office, the application will be denied.
- D. When a course is not approved for education assistance at the level of the immediate supervisor, the employee will receive an explanation from his/her immediate supervisor. Rejections may be appealed in writing to the appropriate Dean, Associate Vice President, or Vice President.
- E. The Human Resources Office will send a copy of the application as finally approved or denied by the Human Resources Office to the employee and to the employee's immediate supervisor.
- F. Application does not guarantee reimbursement. The employee must pay the tuition as required by the institution in order to be reimbursed as specified below.

8. Reimbursement Procedure

- A. Within forty-five (45) calendar days after the approved course has ended, the employee must submit to Human Resources a copy of the grade report or transcript of grades and proof of tuition payment. The tuition statement/invoice must show the breakdown of charges separating tuition costs from student or course fees, books, supplies or other related expenses. The Human Resources Office will review the submitted documents and, if consistent with the PM, authorize payment and forward the appropriate financial documentation (without grade records) to the Business Office for processing.
- B. Education assistance reimbursements will be processed through Payroll. Normal deadlines and pay cycles for processing will apply.
- C. If the employee does not successfully complete the course according to the criteria outlined in this PM, no reimbursement will be provided by Metropolitan Community College.

Adopted 7/1/01; Revised 1/16/04; 11/1/06; 5/12/09; 10/9/14; 11/17/16; 7/10/17