



## EL PASO COUNTY DEPARTMENT OF HUMAN RESOURCES

### Educational Assistance Program

**Adopted Date: November 18, 2013**

**Revised Date: August 9, 2021**

This policy serves as the County of El Paso's Educational Assistance Program (EdAP) which solely provides educational tuition reimbursement assistance, based on availability of funds, to County employees for the payment of expenses incurred by an employee for his or her education.

#### **I. Purpose**

It is the purpose of this policy to encourage and support employees' professional development, provide for optimal potential for advancement within the County, and attract and retain the best individuals as County employees.

The County of El Paso Educational Assistance Program provides non-taxable financial support to employees who pursue professional growth and development through higher education. This policy is intended to be a qualified educational assistance program pursuant to the Internal Revenue Code [26 USC 127] and Internal Revenue Service (IRS) Regulations [26 CFR 1.127-2].

The County of El Paso Educational Assistance Program does not: discriminate between employee classifications; favor higher compensated employees over other employees; or favor one type of qualified educational pursuit over another. The IRS recognizes that collective bargaining agreements may provide employees with different levels of educational benefits, including none at all. The IRS Regulations exclude bargained educational benefits from the discrimination prohibition [26 CFR 1.127-2(e)].

The funds provided by EdAP are intended to be supplementary to, and not a replacement for, educational opportunities provided through other sources in the County's budget (for example, seminars, conferences, webinars, etc.)

#### **II. Eligible Employees**

This policy applies to non-collective bargaining covered employees. Employees must also meet the following requirements to be eligible to receive Educational Assistance under this program:

- Hold a part-time or full-time regular position (non temporary or seasonal);
- Have completed the initial probationary period by the time reimbursement is received;
- Have received in the last 12 months a "Meets Standards" or higher rating on the performance evaluation;
- Has not received a disciplinary action in the past 12 months at the time of claim form submission; and
- Employees participating in EdAP must maintain continuous employment with the County until the date on the last reimbursement check.

Employees who are on a leave of absence due to military leave, workers compensation, FMLA, or any other protected leave may submit for reimbursement upon return from such leave within 45 days of employee returning from authorized protected leave.

#### **III. Eligible Courses**

A. For purposes of EdAP, the courses submitted for reimbursement must be a requirement to fulfill a Degree or Certificate plan and Degree or Certificate shall relate to one of the following:

- the work of the employee's current position or occupation, or

- the employee's desire to transition to an alternate County occupation, or
- the employee's desire for advancement to positions of greater responsibility in the County.

B. Eligible courses must be taken through a nationally accredited college, university, trade school, or technical institution.

C. The County retains the right to determine which educational courses are eligible for reimbursement under EdAP.

#### **IV. Eligible Educational Expenses**

Tuition Fees are the only costs eligible for reimbursement.

#### **V. Educational Expenses which are not eligible for Reimbursement**

Due to either the requirements of the IRS Code and Regulations or to limited funding availability, the County will not reimburse or pay for the provision of:

- Registration Fees
- Required Lab Fees
- Textbooks
- Postage, shipping, or handling of educational materials, textbooks, or supplies
- Tools or supplies that the employee may retain after completing a course of instruction
- Meals, lodging, transportation (including parking and mileage)
- Education involving sports, games, or hobbies, unless such education involves the business of the County of El Paso or is required as part of a degree program. The phrase "sports, games, or hobbies" does not include education that instructs employees how to maintain and improve health as long as such education does not involve the use of athletic facilities or equipment and is not recreational in nature. [26 CFR 1.127-2(c)]
- Processing or financing fees relating to tuition deferral or installment payments
- Classes, workshops, conferences, and seminars of forty (40) hours or less are not eligible courses for purposes of EdAP, unless part of an educational program accredited by an accrediting agency recognized by the U.S. Department of Education Office of Postsecondary
- Education not leading to a degree or license/certification. For a current list of accrediting agencies, see <http://ope.ed.gov/accreditation/Search.asp>.
- Educational courses normally paid by a department are not eligible. Seminars, conferences, and other courses that are a requirement of the employee's department are not eligible for the tuition assistance.
- Employees receiving financial assistance from scholarships, grants, Veteran's program or any other federal government sources, qualify for reimbursement only for the tuition cost not covered by the financial assistance sources.

#### **VI. Annual Reimbursement Limit**

A. All reimbursements are contingent upon funding availability and will be distributed on a first-come first-served basis based on the receipt of the claim form. The claim form will be time and date stamped upon delivery to the Human Resources Department.

B. After all requirements are met, an employee will be reimbursed up to 80% of the eligible tuition cost of approved course(s) or \$250 per credit hour, whichever is less, regardless of the institution the employee attends. Reimbursement under EdAP per employee shall not exceed \$2,000 per calendar year.

C. The employee reimbursement limit will be based on the calendar year in which the courses were taken.

- D. The County of El Paso reserves the right to increase or decrease the limit based on funding availability, usage, and overall benefit to the County.
- E. Part-time employees will be eligible for reimbursement at a pro-rated maximum amount per year based on the number of hours worked per week. (For example, an employee who works 20 hours per week on average would be eligible for up to \$1,000 per calendar year.)

## **VII. Employee Obligations**

### **A. Grades:**

1. In order to qualify for reimbursement for educational expenses under EdAP, an employee must receive a passing grade.
2. If an "I" or "Incomplete" is given, the employee will not be eligible for reimbursement. Employee will have to retake course and resubmit for reimbursement upon receiving a passing grade.
3. For courses taken on a "Pass/Fail" basis, a grade of "Pass" must be awarded to be eligible for reimbursement.
4. Withdrawal from a course prior to completion will result in the denial of reimbursement.
5. Educational Assistance funds may not be used for courses in which the employee does not receive a grade or credit hours by the accredited institution.

### **B. Commitment:**

1. Employees who receive Educational Assistance must commit to one continuous year of employment from the date on the last reimbursement check. If an employee voluntarily resigns or is involuntarily terminated (the only exception is employees who are laid off for lack of work or economic reasons), the employee shall pay back the County the amount of assistance received if the employee failed to commit to one year of continuous employment. Employees shall pay back said amount in the form of payroll deduction from their final paycheck or any other form of repayment acceptable to the County. Failure to do so may result in collection efforts by the County.

### **C. Scheduling:**

1. Employees may not apply for educational courses more than one semester in advance.
2. Courses should normally be taken outside of scheduled working hours. However, if the course is offered only during working hours, the employee must have department head approval. If the department head finds that the employee's attendance at class(es) will not adversely affect department services, the department head may approve an alternate work schedule, allow the employee to take accrued leave (vacation or comp time) or allow the employee to take leave without pay.

## **VIII. Procedures**

### **A. Processing a Claim for Reimbursement:**

1. Within 45 calendar days of satisfactorily completing the course the employee shall return the completed Educational Assistance Claim Packet (Claim) to the Human Resources Department. Claim forms received after the 45 calendar days will be denied. The following supporting documentation must be included when submitting the claim packet:
  - a) Completed County of El Paso Claim for EdAP Payment form (Claim).
  - b) Course description
  - c) Course Schedule
  - d) Copy of final grade report with a passing grade or a grade of "Pass" on "Pass/Fail", certificate, or letter of satisfactory completion.
  - e) Copies of all detailed receipts associated with degree/certification. If receipt(s) are not included with claim form for items being requested for reimbursement, those item(s) will not be reimbursed.
2. The employee's Supervisor verifies on the claim form that:
  - a) The employee received a "Meets Standards" or higher rating on the last performance evaluation.

b) The employee does not have a written disciplinary action on file for the past 12 months.

B. County HR Department Role

1. The Human Resources Department reviews the packet for compliance with Program requirements, calculates the reimbursement rate, tracks the reimbursement amount by person for the year, approves the Claim form and forwards appropriate forms to the Auditor's Office. If any of the supporting documents are missing by the deadline or the claim form is incomplete, the claim will be denied.

C. The Auditor's Office processes the claim for payment and issues payment.

**IX. Employee Discounts**

A. In addition to the Educational Assistance Program, some schools provide discounts to County employees. To learn more about the discounts offered by various schools, you may find this information at [www.epcounty.com/hr/](http://www.epcounty.com/hr/).

**X. Notice Requirements**

A. The County shall notify all employees of the terms and availability of EdAP by posting this information on its website and in print upon request. [26 CFR 1.127-2(g)]

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Link to [Educational Assistance Claim Form](#)