



EL PASO COUNTY DEPARTMENT OF HUMAN RESOURCES

Educational Assistance Plan and Policy

Adopted Date: November 18, 2013

Revised Date: August 22, 2016

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

I. Policy

It is the policy of the County of El Paso 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.

II. Program Overview

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)].

III. 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 plan:

- Hold a part-time or full-time regular position (non temporary or seasonal);
- Have completed the initial probationary period;
- Have received a "Meets Standards" or higher rating on the last performance evaluation; and
- Employees participating in EdAP must maintain continuous employment with the County from the date of enrollment until the date on the last reimbursement check. The only exception is that employees who are laid off for lack of work or economic reasons are eligible for benefits under EdAP for courses that were approved, and for which enrollment has already commenced, prior to the effective date of the layoff.

Employees who go on a leave of absence status after submitting a notice of intent form and prior to submitting a claim form are not eligible for participation in the program. This is not applicable to employees who are on a leave of absence due to military leave, workers compensation, FMLA, or any other protected leave and may submit for reimbursement upon return from such leave.

IV. Eligible Courses

A. For purposes of EdAP, eligible courses must meet one of the following:

- Degree/Certificate shall relate to the work of the employee's current position or occupation, or
- Degree/Certificate shall prepare the employee to transition to an alternate County occupation, or
- Degree/Certificate shall prepare the employee for advancement to positions of greater responsibility in the County.

B. The courses may be for a degree or certificate and must be from a nationally accredited college, university, trade school, or technical institution.

C. Reimbursement under this plan shall be limited to educational assistance as defined by the IRS Regulation Section 1.127-2(c).

D. For purposes of the County's EdAP, the term "education" is defined as any form of instruction or training that improves or develops the capability of an individual. The benefits provided by EdAP are intended to be supplementary to, and not a replacement for, educational benefits provided through other sources in the County's budget (for example, seminars, conferences, webinars, etc.)

E. The County's EdAP treats institutions located outside of El Paso County the same as institutions within El Paso County.

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

V. Eligible Educational Expenses

Tuition Fees are the only costs eligible for reimbursement.

VI. 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.

VII. 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 notice of intent. The notice of intent 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 reimbursement limit will be based on the year the courses were taken, regardless of when the reimbursement check was issued. For example, if a reimbursement check was issued on January 2017 for courses taken December 2016, the money received will count towards the prior year. The County of El Paso reserves the right to increase this limit based on funding availability, usage and overall benefit to the County.
- D. 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.)

VIII. Department Role

The Department Head or Designee should review requests (Notice of Intent and Claim Form) for completeness, and sign as appropriate.

IX. Employee Obligations

- A. Grades:
 1. In order to qualify for reimbursement for educational expenses under EdAP, an employee must receive a passing grade of "B" or 80% or better (or the equivalent).
 2. If an "I" or "Incomplete" is given, the employee will have until the end of the following quarter/semester to complete the course in order to receive reimbursement.
 3. For eligible 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 units of credit by the accredited institution.
- B. Receiving Reimbursement:
 1. Employees must comply with the Educational Assistance reimbursement procedures.
 2. Employees must complete the required notification and claim forms, provide documentation regarding course completion and grades, as well as receipts, cancelled checks, or other substantiating documentation for costs being claimed.
- C. 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

voluntary resigns or is involuntarily terminated (other than the layoff provisions herein), 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 or any other form or repayment acceptable to the County. Failure to do so may result in collection efforts by the County.

- D. 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.
- E. Notice Requirements
 - 1. The County shall notify all employees of the terms and availability of EdAP on a regular basis by posting this information on its website and in print upon request. [26 CFR 1.127-2(g)]
 - 2. Employees shall provide notice of intent to seek reimbursement and confirm understanding of the conditions of reimbursement prior to or at the time of enrollment in the course according to the procedures below.
- F. County HR Department Role
 - 1. The Chief HR Officer, or designee, will administer EdAP.
 - 2. The Chief HR Officer, or designee, will determine eligibility and approve or disapprove requests based on the requirements set forth in this policy.
 - 3. The Chief HR Officer, or designee, will track and monitor funding availability and submit all claims to the County Auditor for payment processing.

XI. Procedures

Applying for Educational Assistance

- A. In order to qualify, an eligible employee shall obtain a Notice of Intent to Request Educational Assistance form (Notice) from the HR Department or from the County's official website for each course in which the employee intends to enroll.
- B. Eligible employees must complete the Notice, obtain authorization from their department and return it with a copy of the course description and schedule to the Human Resources Department at least two (2) weeks prior to the start of the course but no later than ten (10) days after the first day of class. There is no guarantee that an employee will be reimbursed for courses in which the employee registers before enrollment is approved, as provided in this policy.
- C. The Human Resources Department shall review the Notice to ensure that the request complies with all of the requirements of EdAP and that funds are available.
 - 1. If the request meets the requirements and funds are available, the HR Department signs the request and returns a copy to the employee within ten (10) business days indicating the approval for consideration.
 - 2. If the request does not comply with the requirements, the HR Department shall return it to the employee with reason(s) for denial and, if applicable, the steps necessary to meet eligibility requirements. The employee must then resubmit the Notice prior to commencement of the course or no later than ten (10) days after the first day of class.
 - 3. If the request meets the requirements, but funds are not available, the HR Department shall add the employee's request to a waiting list in order of receipt, indicate this on the form, including where on the waiting list the employee stands, and return a copy of the form to the employee. Should funds become available, the next employee in line whose request meets the requirements and who is still in compliance with all other requirements of the EdAP will be notified.

- E. An eligible employee who has applied for educational assistance shall not be entitled to reimbursement pursuant to EdAP unless prior approval of the course or courses has been given as provided above.
- F. If the employee does not take a course as approved or does not satisfactorily complete the course, the employee shall promptly notify the Human Resources Department to modify or cancel the employee's application. All modifications are subject to review and must meet requirements. Failure to comply with requirements for the program will result in denial of the reimbursement of claims.

Processing a Claim for Reimbursement

- A. Within 30 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 30 days may be denied. The following attachments must be included when submitting the claim packet:
 - 1. Completed County of El Paso Claim for EdAP Payment form (Claim).
 - 2. Copy of final grade report with a passing grade of B or 80% or better (or the equivalent) or a grade of "Pass" on "Pass/Fail", certificate, or letter of satisfactory completion. (If an "I" or "Incomplete" is given, the employee shall notify the Human Resources Department and the employee will then have until the end of the following quarter/semester in which to complete the course in order to receive reimbursement.)
 - 3. Copies of all detailed receipts associated with degree/certification. If receipt(s) are not included with claim form, item(s) being claimed will not be reimbursed.
- B. The employee's Department Head or Designee verifies that:
 - 1. A Claim has been submitted for each class.
 - 2. Course was completed with a grade of 80% or better, or a grade of "Pass" if the course is offered on a Pass/Fail basis.
 - 3. All receipts for approved expenses incurred are associated with reimbursement claim.
 - 4. The employee received a "Meets Standards" or higher rating on the last performance evaluation.
- C. The employee submits Claim and attachments to the Human Resources Department.
- D. 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 and attachments to the Auditor's Office. If any of the attachments are missing by the deadline or the claim form is incomplete, the claim may be declined.
- E. The Auditor's Office processes the claim for payment and issues payment.

XII. Employee Discounts

- A. In addition to the Educational Assistance Plan, 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/.

Link to [Notice of Intent to Request Educational Assistance Form](#)

Link to [Educational Assistance Claim Form](#)