



## Career Development Program Tuition Reimbursement

Revised October 04, 2017

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### **AUTHORITY**

Section 106.901 of the City Ordinance, authorizes the establishment of a Career Development Program, which includes, but is not limited to, setting objectives, planning, administering, maintaining records and reports, reviewing reimbursement functions and program effectiveness and recommending program improvements. The collective bargaining agreements may further provide for reimbursement for tuition and certifications for job related class/course work.

### **SCOPE AND PURPOSE**

This document sets forth the policy and procedures for the City's Career Development Program and for tuition and certifications eligible for reimbursement through the collective bargaining agreements. This program does not apply to in-service training, on-the-job training, or training in which employees participate at their supervisors' direction. The extent of the program depends upon available funding.

### **STATEMENT OF POLICY**

#### **A. PURPOSE**

The City of Jacksonville (COJ) has created a program to reimburse employees for eligible tuition expenses in order to enhance the quality of the existing workforce, attract and retain qualified candidates for City employment, and to ensure that City employees have access to training and education that will equip them to do the work that will be needed during their careers with the City of Jacksonville. The purpose of the Career Development Program is to benefit the City, City employees, and taxpayers.

#### **CITY GOVERNMENT BENEFITS BY:**

- Providing incentive for talented candidates to seek employment with COJ – reinforcing human capital as an organizational resource.
- Enabling COJ to remain competitive with other employers in the labor market.
- Providing incentive for talented employees to remain employed with COJ.

- Using educational tools to foster career advancement among talented employees.
- Equipping employees with the knowledge, skills and competencies to perform the work needed by the City's operating units.
- Supporting succession planning by eliminating skill gaps in hard-to-recruit/hard-to-replace positions by giving staff a way to obtain needed education.

**COJ EMPLOYEES BENEFIT BY:**

- Providing incentive for talented employees to invest in a career at COJ.
- Providing opportunities for career advancement at COJ.
- Providing access to certification pay where applicable.
- Inspiring employee loyalty.

**COJ CUSTOMERS AND TAXPAYERS BENEFIT BY:**

- Reducing costs and customer service shortcomings associated with staff turnover.
- Enhancing quality of life for City residents by reducing customer service shortcomings associated with staff turnover.
- Providing a cost effective use of taxpayer money by improving service quality through employee education.
- Improving customer service by encouraging a knowledgeable, trained, staff, with "institutional knowledge".

**B. ELIGIBLE EMPLOYEES**

Employees must meet the following criteria to qualify for reimbursement of eligible tuition expense.

The employee must be employed full time in a salaried civil service, appointed or special purpose position in City government and either;

- Have permanent status<sup>1\*</sup> under the Civil Service System before commencement of the course; or upon written recommendation for an exception by the Department Head in concurrence with the head of Employee Services.
- Exempted from the Civil Service System with at least three months of continuous City service before commencement of the course; or upon written recommendation for an exception by the Department Head in concurrence with the head of Employee Services.
- Not currently under disciplinary action to be considered for tuition reimbursement.

**C. INELIGIBLE EMPLOYEES**

Employees participating in the last two years of the Deferred Retirement Option Program (DROP) or the last two years of the Back DROP are not eligible for

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\* 1 Police Officers initially hired as police recruits will be eligible upon achievement of permanent status or completion of one year of service, whichever occurs first.

reimbursement of tuition expenses unless required in the job specification for a schedule or anticipated promotional examination.

The intention of this policy is to reimburse for education that benefits the City. If an employee possesses a degree, the City will not reimburse for another degree at that same level. For example, if an employee has a Bachelor's degree, the City will not reimburse for a second Bachelor's degree in another major. However, if the employee is seeking reimbursement for a second Bachelor's degree that is closely related to the job, or a job in the class series, it will be reimbursable if all other criteria are met. For example, if an employee's job is within the accounting series and that employee has a Bachelor's degree in psychology, the City will reimburse for a second Bachelor's degree in accounting.

This program does not apply to employees of JEA, JAA, JPA, JHA or JTA or the Duval County public Schools or to any other individuals who are not on the City's payroll.

#### **D. ELIGIBLE INSTITUTIONS AND COURSES**

- Undergraduate and graduate level courses taken at accredited degree-granting institutions of higher learning, which are recognized by the US Secretary of Education, will be eligible for reimbursement under this program. Employee Services will be responsible for determining whether an institution meets the eligibility requirements.
- Reimbursement for cost of taking an examination for college credit (CLEP) will be permitted as part of the approved institutional program, provided that the examination is given for credit by an accredited college or university.
- Reimbursement for costs associated with licensure or certification will be permitted on the same basis as taking a course if the coursework is eligible to be transferred to an accredited institution.
- In order to qualify for Career Development, either the individual course, or the instructional program of which it is a part, must meet the needs of the City's present or future workforce.
- The department will make the initial determination of whether or not a course or instructional program is job-related. Disputes regarding job-relatedness will be resolved by the head of Employee Services.
- All academic courses specifically mentioned in promotional requirements for class specifications shall be deemed to be "job-related" for employees in the promotionally-eligible class.
- All academic courses, which qualify for certification pay, shall be deemed to be "job-related" for employees in the class eligible for the certification pay and for any promotionally eligible employees in the class series.
- In general, a course or instructional program will be considered to be job-related if it either:

- o Improves the employee's ability to perform the duties of his or her current classification; or
- o Develops or improves the employee's ability to meet present or future workforce needs of the City.

## E. ELIGIBLE EXPENSES

Not all expenses incurred while participating in this program are eligible for reimbursement.

- Tuition cost is eligible for reimbursement. Educational assistance benefits **do not** include books, lab fees, payment for meals, lodging or transportation; tools and supplies; or courses unrelated to the degree program.
- All undergraduate courses will be reimbursed at the rate actually paid by the student or the Florida State College of Jacksonville (FSCJ) rate, whichever is lower. All graduate courses will be reimbursed at the rate actually paid by the student, or the University of North Florida (UNF) rate whichever is lower. Courses taken at private institutions, which do not correspond with course levels in the community college or state university system, will default to the FSCJ rate.
- This program only authorizes reimbursement of actual expenses incurred by the employee. Therefore, if a part of the employee's tuition expense is paid for by a scholarship, grant, or GI bill, the City will reimburse the remaining portion (e.g., if a scholarship pays for 50% of the tuition expense, the City will pay for the remaining 50%). If the entire cost is paid for by a scholarship, grant, or GI bill, the employee will not be eligible for tuition reimbursement by the City for that particular course.

## F. QUALIFICATIONS AND LIMITATION ON REIMBURSEMENT FOR TUITION EXPENSES

There are other qualifications and some limitations regarding reimbursement as follows:

- All tuition reimbursements will be made in accordance with applicable provisions of the Internal Revenue Code Section 127. The total benefit per employee shall not exceed \*\$5,250 in a calendar year. (\*noted in the 2017 Internal Revenue Code Section 127 Educational assistance programs (a) Exclusion from gross income (2) \$5,250 maximum exclusion paragraph).
- This program does not authorize employees to attend courses for which they receive reimbursement during their assigned workday. Any time required for attendance at classes, or travel to or from campus, is subject to normal leave requirements.
- This program does not reimburse for continuing education credits.
- In instances where the organization changes an employee's work schedule, or requires extensive overtime work that precludes the employee's attendance at previously-approved course(s), Employee Services shall reimburse tuition expenses incurred by the employee based on a good faith reliance on the department's approval.

- In instances where the employee has changed departments within the organization with previously approved course(s), Employee Services shall reimburse tuition expenses incurred by the employee based on good faith of the organization's commitment to the program.
- Employees may not use any City equipment, supplies or staff as part of the course's programs of instruction. Employees must provide supplies at their own expense.
- Tuition reimbursement is limited to \$5,250 during any one calendar year for any employee.
- In order to receive tuition reimbursement, an eligible employee must complete the course with a grade of "C" or better, and submit a certificate of completion along with proof of grade and receipt.
- Employees must submit completion paperwork no more than 30 days after the final grade is posted. Failure to do so will forfeit the reimbursement.
- The City will only reimburse up to 60 hours for an Associate's degree, up to 120 hours for a Bachelor's degree and up to 45 hours for a Master's degree. If an employee has previously taken any coursework that applies to the degree being reimbursed by the City, the total hours credited toward the degree will be deducted from the capped amount listed above.
- In order to receive tuition reimbursement, an eligible employee must sign a Conditional Repayment Agreement, agreeing to repay the amount of the reimbursement if the employee terminates from City employment within one year of completing a reimbursed course.
- An employee who terminates from City employment within one year of completing a reimbursed course or examination must repay the City the amount of the reimbursement received.
- Employees that are part of a Reduction in Force (RIF) or displaced employees who resign due to ADA related issues are excluded from repayment of tuition reimbursement monies received.
- Upon a death of an employee, tuition reimbursement monies are excluded from repayment.
- Exceptions to this policy may be approved by the head of Employee Services.

## **APPLICATION AND APPROVAL OF CAREER DEVELOPMENT**

**Step One:** Employee submits completed application to department for approval prior to the start of classes.

- Application must be signed by department head or designee prior to the start of the class date; otherwise, the application may be rejected.
- Course of study or program (curriculum) must be submitted with the first application.

**Step Two:** Department makes initial determination that course or program of study is job-related and employee meets eligibility criteria.

- Course of study or program is job-related to the employee's current position or a future position with the City.
- Employee meets eligibility requirements (see Statement of Policy (B) Eligible Employees).
- Department forwards application to Employee Services.
- If an application is disapproved, the Employee Services Director will review and make a recommendation to the Chief Administrative Officer for a final determination by the Chief Administrative Officer.

**Step Three:** Employee Services ensures application is correct, timely, and other criteria are met.

- Reviews application for completion and signature authority.
- Reviews institution accreditation, if necessary.
- Determines the applicable reimbursement rate.
- Approves or denies reimbursement application and notifies department and employee.
- Maintains database and accurate records of all requested and expended funds ensuring not to exceed \$5,250 in a calendar year.

**Step Four:** Employee submits Certification of Completion with required documentation to Employee Services. Required documentation includes:

- Grade from institution with employee name and credit hours obtained.
- Receipt for payment of tuition that shows how the tuition was paid, i.e. student loan, credit card, etc.
- Conditional Repayment Agreement.

**Step Five:** Employee Services ensures documentation is accurate and then administers repayment process.

- Ensures school grade and completion of course with "C" or better has been determined. (Note, for schools that include minuses for grades, a C- is considered reimbursable.)
- Reviews for accuracy the Certificate of Completion and Conditional Repayment Agreement.
- Updates tuition reimbursement database to record course taken; approval uploaded through the human resources information system for payment of reimbursement to employee through payroll system.
- Monitors maximum reimbursement limit for employee.
- Disburses appropriate funds accurately and timely through the City's human resources information system.

- Employee Services identifies funds to be recuperated if the employee terminates from City service within one year of being reimbursed and notifies Accounting Division of this amount.

## **RESPONSIBILITIES AND ACCOUNTABILITIES**

### **EMPLOYEE RESPONSIBILITIES ARE:**

- Understand the provisions of the Career Development Program and adhere to them when applying for tuition reimbursement.
- Ascertain whether a course or instructional program qualifies as “job-related” prior to applying for reimbursement under this program.
- File the curriculum of his/her instructional program with Employee Services to establish the job-related nature of the degree and instructional program.
- Submit a complete and timely application for approval of tuition reimbursement.
- Submit a timely and accurate Certificate of Completion with required documentation upon satisfactory completion of an eligible course.
- Execute a Conditional Repayment Agreement pledging to repay tuition reimbursement received within one year of terminating from employment with the city.
- Repay any tuition reimbursement received within one year of terminating from employment with the city.
- Notify Employee Services of changes in the original status of receiving benefits such as G.I. Bill, scholarship, or other educational grants.

### **DEPARTMENT DIRECTOR/AGENCY HEAD RESPONSIBILITIES ARE:**

- Understand the provisions of the Career Development Program and adhere to them when considering and approving requests for tuition reimbursement.
- Make the initial determinations that a course or instructional program is job-related (any position within the city).
- Certify that the employee meets eligibility requirements.
- Forward approved applications to Employee Services via **email** to **tuition@coj.net**
- Return disapproved applications to employee with explanation and informs Employee Services.
- If an application is disapproved, the Employee Services Director will review and make a recommendation to the Chief Administrative Officer for a final determination by the Chief Administrative Officer.

### **EMPLOYEE SERVICES DEPARTMENT RESPONSIBILITIES ARE:**

- Notify departments of the rates charged by Florida State College of Jacksonville (FSCJ) and University of North Florida (UNF) each year prior to the start of the fall term.

- Identify the organization (s) that accredits colleges and universities in the U.S., or, in the case of certifications, ensures the credits will be accepted by an accredited institution if transferred.
- Review and approve reimbursement for courses taken by an employee at an accredited college or university or in the case of certifications, ensures the credits will be accepted by an accredited institution if transferred.
- Certify that the employee is working on his/her first Associate's, Bachelor's or Master's degree.
- Review and approve reimbursement for costs of taking an examination for college credit (CLEP) on the same basis as taking a course, provided that the examination is given for credit by an accredited college or university.
- Determine the applicable reimbursement rate for a course.
- Authorize and disburse the appropriate reimbursement rate for each course.
- Establish and maintain a tuition reimbursement database, including timely entry of reimbursements to employees for eligible tuition expenses upon receipt of a fully executed Certification of Completion with required documentation.
- Update the tuition reimbursement database to record courses taken and reimbursement paid to monitor maximum reimbursement limits for employee and ensure no duplicate payments occur.
- When appropriate, develop marketing plans, materials, and workshops to publicize the Career Development Program to current and new employees.
- Ensure the continued use of the city's out processing form to determine if employee received tuition reimbursement benefits and utilize Oracle line item report.
- Commence repayment processes in conjunction with General Accounting Division when employees terminate within one year of receiving reimbursed funds.

**ACCOUNTING DIVISION RESPONSIBILITIES ARE:**

- Administer applicable provisions of the Internal Revenue Code to tuition reimbursements.
- Recover tuition reimbursements made to employees that leave within one year of receiving funds through earned leave or final payouts and set up a collection process as necessary. To utilize Conditional Repayment Agreements as necessary for recovering reimbursed funds.