



Board Agenda Item #	II B- Consent Agenda
Date:	March 8, 2018
To:	Magnolia Board of Directors
From:	Caprice Young, Ed.D., CEO & Superintendent
Staff Lead:	David Yilmaz, Chief Accountability Officer
RE:	Approval of Revisions to the Tuition Reimbursement Policy

### Proposed Board Recommendation

I move that the board approve the revisions to the Tuition Reimbursement Policy.

### Background

The MPS board of directors adopted a Tuition Reimbursement Policy on May 2, 2014 to provide employees with professional development opportunities to increase the effectiveness of their performance in their present positions, and to obtain skills, knowledge, and abilities which may improve their opportunities for advancement within the Organization.

All MPS employees with regular full-time status are covered by the scope of this policy and its guidelines. The policy is a benefit to MPS since professional development and continuous learning are necessary to maintain the quality of the Organization's staff and their ability to contribute effectively to the mission and goals of the Organization.

Over the years revisions have been made to the policy as approved by the Board. Revision History section on page 8 of the policy describes these historical revisions which include updates to the responsibilities and eligibilities sections, timeframe to remain employed by MPS after completion of the program, eligibility to receive funds in advance, and priority criteria.

We are now proposing the following revisions to the policy:

- Pg. 3: *"Undergraduate level academic courses leading to a bachelor's degree program if approved by the Home Office"* is added under Category 2 as one of the programs. Previously, even though there was a reference to undergraduate courses, the bachelor's degree program was not explicitly stated in the policy.
- Pg. 4: Added: *"For any category covered under the Tuition Reimbursement policy, MPS may extend tuition reimbursement to employees for programs that can qualify the employee for a new position classification, i.e., different than their current position classification, if approved by the employee's supervisor and ratified by the Human Resources as part of a career development plan."*

We have been receiving tuition reimbursement applications from our employees where they want to advance to different position classifications. For example; an office staff may want to advance to an academic position at MPS. The Home Office and the school principals

would like to develop career development plans with our employees. For such approved plans, we would like to be able to support our employees through tuition reimbursement. The current policy emphasizes “*current position classification*” for Categories 3 and 4. With the revision, we will highlight that tuition reimbursement opportunity will be available for approved new position classifications in all categories.

- Pg. 6: Tax information has been added:

*“The employer-provided education assistance exclusion allows employers to offer up to \$5,250 per year in educational assistance as a tax-free benefit.”*

- Pg. 6: The current policy states that “*Employees who participate in this program must remain employed with Magnolia Public Schools for a period of two school terms after completion of their program. Should the employee leave voluntarily, they will be required to reimburse MPS for their program costs.*” The “*two school terms*” period is confusing; it will be replaced by “*two years.*”
- Pg. 7: Employees complete the Application for Academic Program Approval Form, a.k.a. Appendix B, to apply for tuition reimbursement. Employees are asked to submit this form for each year of the program on an annual basis. For example; the employee may be approved for a program that lasts three years, but the application form needs to be submitted by the employee annually so that we can assess the employee’s standing in the program and the budget availability. The only revision to the policy is the addition of the word “*annually,*” so it will read, “*To apply for tuition reimbursement, an employee should complete the Application for Academic Program Approval form in Appendix B annually...*”
- Pgs. 11 & 13: The forms have been updated to add the program year and the fiscal year for application, purchase order number, i.e., CoolSIS request for reimbursement, total tuition reimbursement received prior to the request, and the CEO (or Designee) approval signature at the bottom.

### Budget Implications

N/A

### How Does This Action Relate/Affect/Benefit All MSAs?

This action allows MPS to further improve our Tuition Reimbursement Policy for the benefit of our employees and the Organization.

### Name of Staff Originator:

David Yilmaz, Chief Accountability Officer

### Attachments

- Personnel Policies-Tuition Reimbursement Policy (revised)

**SOP # G&A123 Revision: 1**  
**Effective Date: 5/2/14**

**Prepared by: Central Office**  
**Approved by: BOD**

**Revised: March 8, 2018**

**Title: G&A123 TUITION REIMBURSEMENT**

**Policy:** To provide employees with professional development opportunities to increase the effectiveness of their performance in their present positions, and to obtain skills, knowledge, and abilities which may improve their opportunities for advancement within the Organization.

**Purpose:** Professional development and continuous learning are necessary to maintain the quality of the Organization's staff and their ability to contribute effectively to the mission and goals of the Organization.

**Scope:** All employees with regular full-time status are covered by the scope of this policy and its guidelines.

**Responsibilities:**

Principals are responsible for coordination of their staff's application process for professional development/tuition reimbursement funds with the Human Resources at the Home Office.

Human Resources is responsible for coordination of the application process.

Chief Financial Officer or designee is responsible for determining amount of funds that can be made available for professional development/tuition reimbursement after consideration of budgeted expense and reserve amounts.

Chief Executive Officer or designee is responsible for authorizing the employee application process for professional development/tuition reimbursement funds.

**Background:** The work performance of an employee is a vital key to the success of the Organization. Providing professional development opportunities to the Organization's employees is an investment in our employees' careers and the Organization's future.

**1.0 ELIGIBILITY**

1.1 Professional development programs are approved at the discretion of Chief Executive Officer or designee. Eligible professional development can be

obtained through baccalaureate and graduate level courses that must be taken for academic credit through colleges and universities accredited by regional organizations identified in Appendix A. Courses leading to certification must be taken at a school or through an organization that is authorized by the certifying authority to provide such educational programs.

1.2 Employees have been employed with MPS for a period of a full school year before being eligible to apply for a degree program.

1.3 Sample eligible programs:

(1) The following table categorizes the four types of programs covered under the Tuition Reimbursement policy and includes sample recommended job-related certifications and programs. Category 1 includes teaching related certification/career development programs; Category 2 includes administrative related certification/career development programs; Category 3 includes job-related master's degree program; and Category 4 includes job-related doctoral degree programs.

<b>Category 1 Teaching related certification/career development programs</b>	<b>Category 2 Administrative related certification/career development programs</b>	<b>Category 3 Master's degree</b>
<ul style="list-style-type: none"> <li>▪ CCTC approved teacher credentialing programs (at a college or university, through college/university internship, district internship, etc.)</li> <li>▪ CCTC approved subject-matter preparation programs</li> <li>▪ BTSA induction programs</li> <li>▪ English Learner Authorization/CLAD certification</li> <li>▪ National Board certification</li> <li>▪ Undergraduate/graduate level academic courses not leading to a degree program</li> <li>▪ Testing and or programs to support a credential in a new subject.</li> <li>▪ Other programs if approved by the MPS Home Office</li> </ul> <p>(Max. reimbursement: \$5,000 per fiscal year up to a max. of 3 years)</p>	<ul style="list-style-type: none"> <li>▪ Administrative services credential</li> <li>▪ College counseling certification</li> <li>▪ Behavior intervention specialist certification</li> <li>▪ CBO certification</li> <li>▪ SHRM certification</li> <li>▪ Project management certification</li> <li>▪ IT certification</li> <li>▪ Graduate level academic courses not leading to a degree program</li> <li>▪ Undergraduate level academic courses leading to a bachelor's degree program if approved by the Home Office</li> <li>▪ Other programs if approved by the MPS Home Office</li> </ul> <p>(Max. reimbursement: \$5,000 per fiscal year up to a max. of 3 years)</p>	<ul style="list-style-type: none"> <li>▪ Job-related master's degree</li> </ul> <p>(Max. reimbursement: \$7,500 per fiscal year up to a max. of 3 years)</p>
		<p style="text-align: center;"><b>Category 4 Doctoral degree</b></p> <ul style="list-style-type: none"> <li>▪ Job-related doctoral degree</li> </ul> <p>(Max. reimbursement: \$10,000 per fiscal year up to a max. of 3 years)</p>

(2) Programs leading to professional certification, i.e., certifications in Categories 1 and 2, must be in a specific job-related field of professional discipline, and should provide the participating employee with skills, knowledge and competencies applicable to their current position. This includes fees associated with a new credential in a different subject which could include CSET, or CBEST tests and/or coursework. For participation in such programs, employees may be approved for reimbursement of tuition and eligible fees up to a maximum of \$5,000 per fiscal year.

(3) Undergraduate and graduate level academic courses taken as part of a career development program in Categories 1 and 2 should provide an employee with skills, knowledge and development plans. For undergraduate, graduate, university extension, university continuing

education, and audited courses, tuition and eligible fees may be approved for reimbursement up to a maximum of \$5,000 per fiscal year.

- (4) Job-related graduate level academic programs in Categories 3 and 4, up to and including those leading to a doctoral degree, must provide an employee with skills, knowledge, and competencies that are specifically applicable to their current position classification and enhance her or his performance in that job. For participation in such graduate level courses at an accredited university, tuition and eligible fees may be approved for reimbursement up to a maximum of \$7,500 for master's and \$10,000 for doctoral programs per fiscal year.
- (5) The Human Resources may require that the employee first obtain or maintain a Category 1 certification or attend career development programs before s/he can apply for a Category 2, 3, or 4 reimbursement or maintain a Category 2 certification or attend career development programs before s/he can apply for a Category 3 or 4 reimbursement.
- (6) For any category covered under the Tuition Reimbursement policy, MPS may extend tuition reimbursement to employees for programs that can qualify the employee for a new position classification, i.e., different than their current position classification, if approved by the employee's supervisor and ratified by the Human Resources as part of a career development plan.

## **2.0 TUITION REIMBURSEMENT**

- 2.1 For courses that are taken for credit as part of a degree program, tuition and eligible fees are reimbursed only for courses taken and completed with a final grade of "B" or equivalent, or higher. For courses leading to professional certification, course registration costs will be reimbursed only after the participating employees submit evidence of having successfully completed course requirements leading to professional certification. In some instances, depending on the funding for each school, employees may receive the funding in advance of course completion, however failure to earn a final grade of "B" or equivalent may impact their award for other semesters and/or eligibility to receive reimbursement for the remainder of the degree program.
- 2.2 Graduate tuition reimbursement is generally limited to one master's and one doctoral program per employee. Tuition reimbursement for any additional graduate degree requires the approval of the CEO or designee.
- 2.3 Employees will indicate the category they are applying for, i.e., Category 1, 2, 3 or 4, in their application. Reimbursement in a given fiscal year will only be made for the expenses in the category for which the employee is authorized. Expenses in different categories cannot be combined over a fiscal year.

- 2.4 Required fees eligible for tuition reimbursement subject to the limitations set forth in 2.1 through 2.4 above include the State of California's equivalent to tuition fees (i.e., state education fees, state university fees, state college fees, junior and community college enrollment and registration fees for California residents), continuous enrollment fees for thesis/dissertation, microfilming or binding of dissertation or thesis fees, computer fees, and laboratory fees charged to all students and that are directly applicable to the approved course(s).
- 2.5 Employees will be reimbursed for exams that lead to professional certification, including, but not limited to, CSET, CTEL, CLAD, and CPACE. Employees need to get prior approval from their supervisors for reimbursement of exam fees. Registration fees for such exams will be reimbursed through regular reimbursement procedures; tuition reimbursement application is not required and the reimbursement will not be counted against any category reimbursement allowances. Reimbursement for exam registration will be provided only for the first time of each exam and not for the repeat of a failed exam.
- 2.5 If eligible employees are laid off due to budgetary reasons, their hours are reduced, or they go on a disability leave of absence, any approved course(s) in progress will be reimbursed, provided the course is completed with a final grade of "B" or equivalent, or higher, and fulfills the other provisions of this policy.

### **3.0 NONREIMBURSABLE EXPENSES**

- 3.1 Except for courses leading to professional certification as described above, the following do not qualify for tuition reimbursement: professional seminars and workshops, symposia, short (non-credit) courses; college/university entrance exams; review programs for entrance exams; or courses at non-accredited institutions.
- 3.2 Itemized fees not reimbursable to employees include application/pre-admission registration fees, transcript fees, test preparation fees, admission testing fees, placement fees, course waiver or challenge fees, book costs, travel costs (i.e., transportation, housing, meal, etc.), parking fees, equipment/kit purchase costs, tutoring fees, deferred tuition fees, registration fees, late registration fees, course addition, deletion or transfer fees, student activity fees, student union fees, petition fees, recreation fees, health coverage costs, dissertation or thesis typing fees, development or foundation fees, institution fees, alumni fees, and other similar fees.
- 3.3 Tuition and eligible fees are not reimbursable when the employees:
- 1) Receive duplicate or comparable fees from another institution or agency, grant, scholarship, or other financial aid; or

- 2) Voluntarily terminate employment, or are terminated for cause, prior to course completion, or
  - 3) Have not received advance approval from the Chief Executive Officer or designee, particularly those associated with a degree program.
- 3.4 An employee normally is not reimbursed for a course the tuition of which was previously reimbursed under this policy. However, some courses involving research or extended study can be repeated with advance approval of the Chief Executive Officer or designee.

#### **4.0 OTHER MATTERS**

4.1 The taxability of payments to employees under the tuition reimbursement plan is in accordance with current Internal Revenue Service guidelines. (The employer-provided education assistance exclusion allows employers to offer up to \$5,250 per year in educational assistance as a tax-free benefit.)

4.2 Unless specific approval of both the employee's supervisor and the Chief Executive Officer is obtained in advance, an employee may not take a course during scheduled working hours. When the educational program requires being away from one's job during normal work hours, the employee and her or his supervisor must agree on such a schedule in advance and make necessary arrangements to assure that expectations for ongoing work assignments are met. No legal or contractual obligations for overtime premium can be incurred as a result of employees taking a course that will be reimbursed under this policy during their scheduled working hours. Participation in the tuition reimbursement program should not in any way interfere with the employee's ability to perform his or her job.

4.3 Employees who participate in this program must remain employed with Magnolia Public Schools for a period of two years after completion of their program. Should the employee leave voluntarily, they will be required to reimburse MPS for their program costs.

#### **5.0 REQUESTING FUNDS**

5.1 During the annual budgeting process, the Chief Financial Officer will evaluate how much of the Organization's resources may be allocated to fund the professional development/tuition reimbursement budget for employees after consideration of available operating expenses and required reserve amounts in each fiscal year or portion of each fiscal year as considered necessary by the Chief Financial Officer. When the total cost of the applications exceed the allocated budget for professional development/tuition reimbursement, priority will be given based on factors such as urgency, need, and number of years at the organization.

5.2 Applications from employees who wish to utilize tuition reimbursement funds will be accepted in the months of April and May contingent on whether funds are available for the next fiscal year. Applications received after May might be considered after the applications received in the month of April and May are processed.

5.3 To apply for tuition reimbursement, an employee should complete the Application for Academic Program Approval form in Appendix B annually and submit it to their Principal, who will submit it to the Human Resources at the Home Office. Home Office employees will submit their applications directly to the Human Resources. After obtaining supervisor's concurrence, but prior to enrolling in the course of study, the Principal (or Home Office employee) should forward the application form, along with material describing the program and course(s), to the Human Resources. The employee's supervisor may include amplifying documentation in support of program or course approval. Human Resources will coordinate the application process and submit the applications to the Chief Executive Officer or designee for certification that the proposed program and course(s) meet criteria for reimbursement.

5.4 Following review of the employee's application for tuition reimbursement, Human Resources will notify the employee in writing as to whether the application has been approved.

5.5 Upon written confirmation or approval, the employee must submit the following items for tuition reimbursement:

- (1) Written confirmation or approval for the program (Appendix B)
- (2) Request for Reimbursement of Tuition (Appendix C)
- (3) Copy of the final grade(s)
- (4) Copy of the receipt for tuition and eligible fees

Failure to provide documentation can result in discontinuation of future tuition reimbursement.

**Revision History:**

<b>Revision</b>	<b>Date</b>	<b>Description of changes</b>	<b>Requested By</b>
0	5/2/14	Initial Release	
1	4/15/15	Responsibilities and eligibility sections are updated; categories are defined; reimbursement limits are revised; the scope is extended to cover all employees.	David Yilmaz
2	2/11/16	Updated to include costs for additional credentials, timeframe to remain employed with MPS after completion of the program, requirements of one year of employment prior to eligibility to participate in a degree program and availability to receive funds in advance.	Terri Boatman
3	2/16/17	Updated language about availability to receive funds in advance, detailed priority criteria, and revised forms to reflect annual program application, fiscal year reimbursement is requested for, and the CEO (or Designee) approval	David Yilmaz
4	3/8/18	Updated to include tax information about exclusion of up to \$5,250 if certain requirements are met; specified bachelor's degree under Category 2; added language to extend tuition reimbursement to employees for programs that can qualify the employee for a new position classification if approved by the Human Resources as part of a career development plan. Removed the 30-day requirement for submission of documents.	David Yilmaz

## **Appendix A – List of Regional Accrediting Agencies**

- Middle States Association of Colleges and Schools
- New England Association of Schools and Colleges
- North Central Association of Colleges and Schools
- Northwest Association of Schools and Colleges
- Southern Association of Colleges and Schools
- Western Association of Schools and Colleges.

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## Appendix B – Application for Academic Program Approval (Annual)

### Employee Information:

Name: \_\_\_\_\_ Email: \_\_\_\_\_  
Date of Hire: \_\_\_\_\_ Scheduled Hrs/Wk: \_\_\_\_\_  
Job Title: \_\_\_\_\_ Supervisor: \_\_\_\_\_  
Description of job duties:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### Academic Program Information:

School: \_\_\_\_\_ Location: \_\_\_\_\_  
Work schedule (hrs/wk) while attending school: \_\_\_\_\_ Anticipated Completion/Graduation Date: \_\_\_\_\_  
Educational Goal: \_\_\_ AA \_\_\_ BA \_\_\_ BS \_\_\_ Additional Training: \_\_\_\_\_  
\_\_\_ MA \_\_\_ MS \_\_\_ MBA \_\_\_ PhD \_\_\_ EdD \_\_\_ Other: \_\_\_\_\_  
Field of Study/Major: \_\_\_\_\_ Job Related: \_\_\_ No \_\_\_ Yes  
-----  
\_\_\_ Certificate: \_\_\_\_\_ Accrediting Organization: \_\_\_\_\_  
Is this certificate recognized in the industry? \_\_\_ No \_\_\_ Yes Job Related: \_\_\_ No \_\_\_ Yes  
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Will you receive any grants, scholarships or benefits to support your tuition? \_\_\_ No \_\_\_ Yes  
If yes, please provide documentation.  
Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### Supervisor's Concurrence:

This employee meets the eligibility requirements, as stated in the Tuition Reimbursement Policy, for participation in the Tuition Reimbursement Plan (see category and program year below) and is recommended for enrollment. This form also serves as pre-approval for eligible tuition reimbursement.

Category 1 (Max. reimbursement: \$5,000 per fiscal year up to a max. of 3 years)  
 Category 2 (Max. reimbursement: \$5,000 per fiscal year up to a max. of 3 years)  
 Category 3 (Max. reimbursement: \$7,500 per fiscal year up to a max. of 3 years)  
 Category 4 (Max. reimbursement: \$10,000 per fiscal year up to a max. of 3 years)

Program Year:  
 Year 1 (FY 20\_\_ - 20\_\_)  Year 2 (FY 20\_\_ - 20\_\_)  Year 3 (FY 20\_\_ - 20\_\_)

Supervisor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### CEO (or Designee) Approval:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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### Appendix C – Request for Tuition Reimbursement

Annual Academic Program Approval Form, i.e., Appendix B, must be approved before instruction begins. After registering for class(es), submit a copy of the course schedule to your supervisor. Upon course completion, submit the following along with your request for tuition reimbursement:

- Appendix B - Application for Academic Program Approval (Annual)
- Official course grades (3.0 or B, or better, for letter-graded courses; Pass for Pass/Fail courses; Credit for Credit/No Credit courses)
- Itemized receipt of fees paid, listing course names, units, and tuition per unit

**Employee Information:**

Name: \_\_\_\_\_ Email: \_\_\_\_\_  
 Job Title: \_\_\_\_\_ Supervisor: \_\_\_\_\_

**Course Information:**

School: \_\_\_\_\_ Location: \_\_\_\_\_  
 Session Starting Date: \_\_\_\_\_ Ending date: \_\_\_\_\_

Course No.	Course Title	Units	Grade	Tuition
				\$
				\$
				\$
				\$
				\$

**Reimbursement Information:** **Total:** \$ \_\_\_\_\_

Category:       Category 1     Category 2     Category 3     Category 4  
 Program Year:     Year 1 (FY 20\_\_ - 20\_\_)     Year 2 (FY 20\_\_ - 20\_\_)     Year 3 (FY 20\_\_ - 20\_\_)

Total Tuition Reimbursement Received prior to this request for the Program Year marked above:  
 \$ \_\_\_\_\_ (if applicable) Purchase Order Number(s): \_\_\_\_\_

Total Tuition (this session) \$ \_\_\_\_\_ Other Eligible Fees \$ \_\_\_\_\_ **Total Amount Requested \$ \_\_\_\_\_**

*The information above is correct, and I further certify that I will not receive duplicate or comparable fees for this tuition from any grant, scholarship, or benefit. MPS reserves the right to void program approval and tuition reimbursement in the case of duplicate payment.*

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Supervisor’s Concurrence:**

This employee remains eligible for participation in the Tuition Reimbursement Plan.

Supervisor’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Amount to Pay: \$ \_\_\_\_\_

**CEO (or Designee) Approval:**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Amount to Pay: \$ \_\_\_\_\_