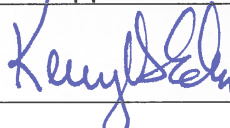
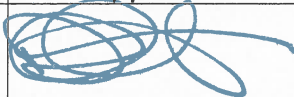




Administrative Policy

Title: Tuition Reimbursement				
Administered By: Administrative Services (Human Resources)				
New Policy No.	Issue Date (Last Revised)	Renumber Date	Department Head Approved	City Manager Approved
01400.012	07-92 (11-28-12)	01-03-17		

This Policy had been numbered Policy 100.15. Effective on the Renumber Date noted above, this Policy is hereby renumbered as the Policy Number noted above.

The latest version of the Policy is attached hereto and incorporated herein by reference.

Attachment: Policy 100.15
Issued: 07-92
Revised: 11-28-12

ADMINISTRATIVE POLICY

SUBJECT: TUITION REIMBURSEMENT

SECTION NO.	POLICY NO.	ISSUE DATE	REVISION DATE	DEPARTMENT HEAD	CITY MANAGER
100	.15	July 1992	November 28, 2012	APPROVAL	APPROVAL

POLICY:

The City will reimburse regular, Full-Time/Benefited employees, according to appropriate MOU considerations, for permitted costs associated with current, job-related, higher education from an approved, accredited educational institution.

PROCEDURE:

1. The employee must first complete the attached Education Plan Form and obtain appropriate signatures. Accompanying the Education Plan Form must be a program plan (provided by the educational institution) that outlines the requisite course work leading to the degree approved by the educational institution. The Education Plan Form and program plan will remain in the employees tuition reimbursement file and act as a check list for each course taken in pursuit of a degree.

For Certificates, please submit the Education Plan Form along with a Certificate description.

For individual courses, please submit the Education Plan Form with a course description.

2. Complete the attached Tuition and Textbook Reimbursement Pre-approval Form, obtain appropriate signatures and forward to Human Resources. This form should be submitted to Human Resources prior to the start of the course and should be completed for each individual course.
3. The Education Plan Form and Pre-approval Form will be approved by the Human Resources Manager. One fully executed copy will be returned to the employee and the other kept in the employees tuition reimbursement file.
4. Upon completion of the course, please submit the following paperwork to Human Resources for reimbursement:
 - Completed Claim Form
 - Employees copy of Pre-approval Form
 - Grades
 - Itemized receipt (for tuition and any related text)
 - Proof of payment for any reimbursable items.
5. Once all paperwork is received and approved, reimbursement will be processed in the next payroll.

REIMBURSEMENT GUIDELINES:

- City employees covered by the Corona Supervisors Association (CSA), Corona General Employees Association (CGEA), Corona Police Officers Association (CPOA), Corona Police Supervisors Association (CPSA) and Management/Confidential Master List of Benefits are entitled to tuition reimbursement for the satisfactory completion of formal education that leads to a degree.
- Tuition is reimbursed at a rate equivalent to the fee schedule published by the California State University Budget Office. See attached Schedule A – Cal State University Fee schedule.
- Courses taken at Community Colleges or Junior Colleges will be reimbursed based on the fee schedule set and published by the California Community Colleges Chancellor's Office. See attached Schedule A- California Community College fees.
- The City uses the California State University definition of a quarter (10 weeks) and a semester (16 weeks) for the purposes of tuition reimbursement. Courses of 10 weeks or less will be reimbursed at the "quarter" rates. Courses of 11 weeks or longer will be reimbursed at the "semester" rates.
- All Corona Fire Association members, as covered by their MOU, will be entitled to full reimbursement for tuition and textbooks for classes leading to Certifications from the Office of the California State Fire Marshal as shown on the CSFM Website and all classes leading to a Bachelors or Masters Degree in Fire Administration, Fire Engineering, or other job-related majors approved by the Fire Chief. Prior approval must be obtained by completing the College Tuition & Textbook Reimbursement Request available from the Human Resources Department. If seeking a degree, the member must submit a plan indicating the requisite course work leading to the degree that is approved by the educational institution. The request must be forwarded to the Fire Chief for approval.

REIMBURSEMENT CONSIDERATIONS:

- Employees must be currently employed with the City to receive reimbursement.
- An employee who voluntarily leaves employment with the City of Corona within one year of receiving reimbursement under this policy shall be required to repay the City for all amounts received for tuition reimbursement during the 12 months preceding the employee's termination date.
- All approved costs are reimbursed upon satisfactory completion of the course work with a grade of "C" or better for undergraduate classes and "B" or better for graduate classes.
- Certificate Programs will be reimbursed at 100%,

- Not all fees charged by the school will be reimbursed. Tuition and texts, in fact, are the only fees that will be reimbursed. Fees such as delivery fees, parking, health, and student services fees will not be reimbursed and are the responsibility of the employee. Therefore, ITEMIZED receipts are **required** for reimbursement.
- Tuition Reimbursement requests for a Cal State institution will not be “capped” at the above rates. Instead, charges for tuition will be reimbursed at 100%.
- The amount of Tuition Reimbursement paid to an employee will be reported on the W-2 at the end of the calendar year and is subject to IRS regulations. Amounts reimbursed up to the IRS max of \$5,250.00 for the calendar year are not reported as taxable income, and are noted only in Box 14 of the W-2 statement. Any amount exceeding \$5,250.00 for the calendar year will be included as taxable income.

Example: John Doe was reimbursed \$6,113.00 for educational expenses during a calendar year. A total of \$863.00 (\$6,113.00 - \$5,250.00) will be added to his taxable wages for IRS reporting purposes.

Please consult a tax professional regarding the impact this may have on your tax situation. Under no circumstances will Tuition Reimbursement be paid outside the payroll system.

- The Human Resources Department is responsible for the proper administration of this policy.

City of Corona Education Plan Form

Please complete one Education Plan Form per Program / Certificate



DATE: _____

EMPLOYEE NAME: _____

POSITION & DEPARTMENT: _____

COLLEGE NAME & ADDRESS: _____

PROGRAM TITLE: _____

PROGRAM BEGIN: _____ END: _____

PROGRAM GOALS:

CERTIFICATE
(Please attach Certificate description)

BACHELORS DEGREE
(Please attach the programs Education Plan provided by your Institution)

MASTERS DEGREE
(Please attach the programs Education Plan provided by your Institution)

OTHER

Please explain how the above relates to your position and/or duties within the City.

DATE OF PLANNED DEGREE ACCEPTANCE: _____

*** MOU requires an Education Plan to be on file. Please refer to your MOU for additional information.*

EMPLOYEE SIGNATURE: _____

DEPARTMENT HEAD APPROVAL: _____

HUMAN RESOURCES MANAGER APPROVAL: _____

CITY OF CORONA
Tuition & Textbook Reimbursement Pre-Approval Form
To be submitted for approval prior to course attendance



EMPLOYEE NAME: _____ DATE: _____

POSITION & DEPARTMENT: _____

COLLEGE NAME & ADDRESS: _____

COURSE TITLE: _____ NUMBER OF UNITS: _____

Circle One: Quarter / Semester

COURSE DATES: _____ THROUGH: _____

IS THIS COURSE PART OF YOUR EDUCATION PLAN? YES NO

If no, please explain how this course relates to your position and/or duties within the City

NAME OF CERTIFICATE PROGRAM: _____

BACHELORS DEGREE IN: _____

MASTERS DEGREE IN: _____

EMPLOYEE SIGNATURE _____

COURSE TITLE(S)	AMOUNT
	\$
	\$
	\$
TEXTBOOKS(S) REQUIRED	
	\$
	\$
	\$

TOTAL: _____

NOTE: CITY POLICY LIMITS THE AMOUNT OF TUITION REIMBURSEMENT TO THE CURRENT FEE SCHEDULE DETAILED IN THE ADMINISTRATIVE POLICY TITLED "TUITION REIMBURSEMENT." APPROVAL SIGNATURE REQUIRED ON PAGE 2

APPROVAL PRIOR TO TAKING COURSE:

SIGNATURE & RECOMMENDATION OF SUPERVISOR **DATE**

SIGNATURE & RECOMMENDATION OF DEPARTMENT HEAD **DATE**

HUMAN RESOURCES MANAGER **DATE**

APPROVAL AT COURSE COMPLETION:

HUMAN RESOURCES MANAGER **DATE**

NOTES:

1. An official grade report must be submitted at time of reimbursement request. Reimbursement will only be made for Grade "C" or better for undergraduate courses. Grade "B" or better for graduate courses.
2. Attach all receipts.
3. Attach City of Corona Claim Form.
4. Upon pre-approval, Human Resources will return this form, signed. Please retain for submittal with the City of Corona Claim Form upon completion of course.

Schedule A - Tuition Fees

Cal State University

Quarter System (10 Weeks)	Units	Fee
Undergraduate	0-6	\$1,058.00
Undergraduate	7+	\$1,824.00
Graduate	0-6	\$1,302.00
Graduate	7+	\$2,246.00

Semester System (16 Weeks)	Units	Fee
Undergraduate	0-6	\$1,587.00
Undergraduate	7+	\$2,736.00
Graduate	0-6	\$1,953.00
Graduate	7+	\$3,369.00

The above rates are subject to change based on the Statewide Fees set by the California State University Budget Office Board of Trustees.

California Community College Fees

\$46.00 per unit - rate is subject to change based on fees set by the California Community Colleges Chancellor's Office.