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Sponsor [Mark Sprada](#)
Section [HR-Benefits](#)
Manuals [Human Resources](#)

HR-005-007 Continuing Education Tuition & Certification Reimbursement Program

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Sponsor:	Mark Sprada: SVP, CHIEF HR OFFICER
Section:	HR-Benefits
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HR-005-090 Continuing Education Tuition & Certification Reimbursement Program

- I. **Purpose:** The purpose of this policy is to establish a policy and procedure for the administration of the Broward Health Continuing Education Tuition & Certification Reimbursement Program in compliance with Sections 127 and 132 of the Internal Revenue Code.
- II. **Policy:** Broward Health is committed to the personal and professional development of each employee and may financially assist employees who meet certain eligibility requirements to pursue college degree programs at non-profit, accredited public and private educational institutions and for nationally accredited certification programs/

exams. All nursing programs must be accredited by the Accreditation Commission for Education in Nursing (ACEN) and/or Commission on Collegiate Nursing Education (CCNE).

Tuition reimbursement is an employee benefit. Broward Health pays a set amount towards the employee's tuition/education expenses for each semester. Employees are required to pay for all educational expenses at the beginning of each semester. Once the term/semester is completed, a completed Tuition Reimbursement Application will need to be submitted by the employee to Corporate Benefits, and if the employee remains eligible, the reimbursement will be added to the employee's future paycheck.

Although attainment of educational goals often leads to improved performance and new career opportunities, participation in this program does not guarantee a specific career result such as a promotion or salary increase. Broward Health reserves the right to terminate or amend the Tuition Reimbursement Program at its sole discretion.

- III. **Eligibility:** Full-time eligible and part-time eligible employees who have completed three (3) calendar months of continuous benefits-eligible employment and have attained a favorable performance evaluation, are eligible to participate in the tuition reimbursement program upon completion of the application process. Employees on an unpaid leave of absence, or those with performance issues such as an unsatisfactory performance evaluation or receiving a corrective action (written level one or above), will be deemed ineligible for reimbursement. Pool employees are not eligible to participate in this program.
- IV. **Coursework:** Broward Health offers educational assistance for employees enrolled in Associate's, Bachelor's and Master's Degrees which are related to their current position. Employees may be eligible for reimbursement for a degree program which is not directly related to their current position if they obtain Vice President (for Corporate regions) or CEO approval (at regional centers).
- V. Employees may also be eligible for tuition assistance for specific healthcare related Doctorate or PhD Degrees related to subspecialties in Advance Nursing or Physical Rehabilitation. **Tuition reimbursement for these types of doctorate degrees will require President/CEO approval.**
 - A. Coursework **not** eligible for reimbursement:
 1. Doctorate Degrees in Law, Medical Degrees, non-healthcare related PhDs, and Pharm D's
 2. Professional meetings, conferences, CEU's, and costs/fees related to licensure
 3. More than one Associate's, Bachelor's or Master's Degree;
 4. Correspondence courses;
 5. Programs/courses at for-profit institutions.
- VI. **Procedure - FIRST TIME APPLICANTS:** Employees who are first-time tuition reimbursement applicants must submit an application packet to the Corporate Benefits Department in order to determine eligibility **at least 2 weeks before the start of the first semester for a program/course. Applications submitted 30 days after the end of the first term will not be eligible for approval/reimbursement.** Application documents are

available at each regional HR Department or can be downloaded from the Broward Health Employee Benefits Page. After review of the completed documentation, the employee will be notified whether or not the courses or program of study are within the guidelines of the policy and of the approval status.

The required documentation is as follows:

- i. A complete continuing education application **with all required signatures**.
- ii. If the program is not related to the employee's current position, he or she will need to obtain Vice President (Corporate Employees) or CEO (Regional Employees) signed approval, in addition to the manager's approval, prior to submitting the request to the Benefits Department;
- iii. A Statement of Purpose from the employee outlining how the degree/program/course will benefit the employee and how it will be beneficial to Broward Health;
- iv. A copy of the total estimated cost of the program (and method of payment if applicable), and a copy of the program curriculum.

It is the employee's responsibility to contact Corporate Benefits to confirm understanding of this policy and procedures/guidelines. Failure to submit a completed application packet as outlined in the policy will result in the application request as ineligible for reimbursement.

I. Procedure - PRE-APPROVED/ONGOING REIMBURSEMENTS:

Upon completion of a semester, a previously approved participant has **sixty days (60) from the last day of the semester** to submit the following documentation to the Corporate Benefits Department:

- I. Continuing education application with employee and manager signatures;
 - II. registration receipt from educational institution (itemized receipt outlining per credit charges/other fees including method of payment); and
 - III. The original grade report.
- I. **Reimbursement Guidelines:** Tuition reimbursements are processed within four weeks after the end of the semester once the required documentation has been received in the Corporate Benefits Department. Reimbursement payments will be distributed in an employee's bi-weekly paycheck after verification of employment status/eligibility.
- A. **Maximum Reimbursement Rates:** Maximum annual reimbursement is **\$5,250** (includes degrees, certification programs, and \$500 max certificate exam cost) tax free for all programs which comply with Section 127 of the Internal Revenue Code.
 - B. **Maximum Credit Hour Loads:** Full-time and part-time eligible employees may be reimbursed for a maximum of 10 credit hours per term (Spring, Summer, Fall as defined by Broward College or FAU). Part-time eligible employees will be reimbursed at 50% of the standard reimbursement rate (Spring, Summer, Fall as defined by Broward College or FAU).

C. **Reimbursement Rates:** Tuition reimbursement rates are published annually during the Open Enrollment period. Reimbursement will be based on the employee's status at the time of reimbursement. If an employee's status changes to a non-eligible/pool status at the time of reimbursement, the employee will no longer be eligible for reimbursement and may have an obligation to Broward Health. If an employee's status changes from full-time to part-time, the reimbursement will change to the part-time reimbursement of 50% of the standard reimbursement rate. Reimbursement rates per degree will be as follows: Associate's Degree = \$115 per credit hour; Bachelor's Degree = \$200 per credit hour; and Master's Degree = \$370 per credit hour, and Doctorate Degree (for Nurse Practitioner and Physical Therapist only)= \$400 per credit hour. Employees are responsible for all ineligible expenses including, but are not limited to: meals, lodging, transportation and tools or supplies (other than textbooks) that can be kept after completing the course of instruction.

D. **Grades:** In order to be eligible for a Continuing Education Program reimbursement, participants must earn the following grades:

Type of Program - Minimum Grade Required

Associate's & Bachelor's Degrees - C (2.0)
Master's Degrees - B (3.0)
Doctorate Degrees - B (3.0)

E. **Third Party Funds:** Third party funds received by the employee (such as a Federal grant or scholarship) in excess of the total tuition bill will be deducted from any reimbursement provided at the completion of the course. However, if after receiving third party funds, a balance remains, the remaining dollar amount of tuition may still be eligible for reimbursement (up to the maximum dollar amount per credit hour). BCC/Broward Health Scholarship participants are ineligible to collect tuition reimbursement.

F. **Reimbursement Allocation:** Actual amounts reimbursed will be charged back to the benefits expense account unit based on the employee's general ledger zone at the time of reimbursement.

G. **Employee Obligations:** All program participants are subject to minimum employment requirements. Participants who terminate (voluntarily or involuntarily except layoff/RIF) or transfer to a non-eligible status before completing these requirements must reimburse Broward Health for 100% of all payments received in the 12 month period prior to the last day of classes attended. All tuition and fees due will be deducted from the final paychecks of continuing education program participants who do not meet the employment obligation. If the final paychecks do not cover a participant's obligation, the unpaid balance will be owed to Broward Health and repayment arrangements must be made. The employment requirements are listed below:

Program Obligation

Associate's Degrees

One full year of eligible service beginning with the last day of the last

semester of attended classes. If the participant terminates before completing one full year of service, tuition and fees paid for semester/classes ending in the 12 month period prior to the last day of classes attended will be deducted from his/her final eligible paychecks.

Bachelor's / Master's/ approved Doctorate Degrees

Two full years of eligible service beginning with the last day of the last semester of attended classes. If the participant terminates before completing two full years of service, tuition and fees paid for semester/classes ending in the 12 month period prior to the last day of classes attended will be deducted from his/her final eligible paychecks.

II. **Fraudulent Activity:** Employees are responsible for providing correct information per tuition reimbursement and certification guidelines. Any intent to provide false information, or submit an application containing misleading information may lead to corrective action and/or termination of employment.

III. **CERTIFICATION EXAM REIMBURSEMENT PROGRAM**

- IV. A. **Eligibility:** Full-time eligible and part-time eligible employees who have completed three (3) calendar months of continuous benefits-eligible employment and have attained a favorable performance evaluation, are eligible to participate in the tuition reimbursement program upon completion of the application process. Employees on an unpaid leave of absence, or those with performance issues such as an unsatisfactory performance evaluation or receiving a corrective action (written level one or above), will be deemed ineligible for reimbursement. Pool employees are not eligible to participate in this program.
All requests for reimbursement of certification programs/exams are subject to review and final approval by the AVP of Total Rewards and program must align/benefit Broward Health's strategic initiatives and goals.
- B. **Reimbursement Guidelines:** Reimbursement will cover only internally approved national professional certification programs and exam/re-certification costs. Reimbursement for certification programs will be at 50% of the total program cost, not to exceed \$2000 per calendar year or the IRS annual maximum allowable reimbursement. The cost for the certification exam or re-certification exam (if there is no re-certification exam, then for the re-certification fees) cannot exceed the maximum of \$500.00 per employee per calendar year. To be eligible for reimbursement, the original certification must be for a national certification that requires an exam and **the certification requirement cannot be included in the minimum qualifications of the employee's current job description**. Employees may be eligible for reimbursement for a certification which is not directly related to their current position **if they have** Vice President approval (for Corporate employees) or CEO approval (at regional employees). .
- V. A. **Process:** Employees requesting reimbursement for a certification program/ exam must complete the application and submit the form to the department manager for approval. Once completed and approved by the department

manager, the application is forwarded to the Corporate Benefits Department along with a copy of receipt of payment and proof of the certification. If the certification is not related to the employee's current position, he or she will need to obtain Vice President (Corporate Employees) or CEO (Regional Employees) signed approval, in addition to manager approval, prior to submitting the request to the Corporate Benefits Department. Request for certification reimbursement must be submitted to Corporate Benefits within 60 days of the exam date.

B. **Employee Obligations:** All employees must complete twelve (12) months of eligible service following the date of the exam or recertification. If the participant terminates before completing one (1) full year of service, 100% of all payments received will be deducted from his/her final eligible paychecks. If the final paychecks do not cover a participant's obligation, the unpaid balance will be owed to Broward Health. If an outstanding balance remains, repayment arrangements must be made with the Corporate Benefits Department.

VI. **E. Reimbursement Allocation:** Actual amounts reimbursed will be charged back to the benefits expense account unit based on the employee's general ledger zone at the time of reimbursement.

VII. **F. Fraudulent Activity:** Employees are responsible for providing correct information per tuition reimbursement and certification guidelines. Any intent to provide false information, or submit an application containing misleading information may lead to corrective action and/or termination of employment.

ADMINISTRATION AND INTERPRETATION:

Administration and interpretation of this policy is the responsibility of the AVP of Total Rewards in conjunction with the Chief Human Resource Officers. Final interpretation is the responsibility of the SVP/ Chief Human Resource Officer.

Attachments

[Tuition Cert Reimbursement Application - revised 2022.pdf](#)

Approval Signatures

Step Description	Approver	Date
	Mark Sprada: SVP, CHIEF HR OFFICER	06/2022

Lesly Luithle: AVP, TOTAL
REWARDS

06/2022

Genevieve Pickering: DIR,
BENEFITS

06/2022

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