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Sponsor: *Melanie Hatcher: SVP, CHIEF
HR OFFICER*
Section: *HR-Benefits*
Manual: *Human Resources*

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 voluntary degree and certificate exams at not for-profit accredited institutions.
 - A. **Eligibility:** Full-time eligible and part-time eligible employees who have completed three calendar months of continuous eligible employment and have a favorable performance evaluation are eligible to participate in the tuition reimbursement program upon completion of the application process. Under certain circumstances, such as an unpaid leave of absence, performance issues such as an unsatisfactory performance evaluation or receiving a corrective action (written level one or above) will deem employees ineligible for reimbursement. Pool employees are not eligible to participate in this program.
 - B. **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 or CEO approval.
 - C. **Coursework not eligible for reimbursement:**
 1. Law Degrees, Medical Degrees, PhDs, Pharm D's, Rehabilitation PHD's;
 2. MBAs, MPHs, etc. for employees not in a leadership capacity with direct reports nor major organizational responsibilities;
 3. Professional meetings, conferences, CEU's and non-college/university affiliated certificate programs (these programs, if approved by the department manager, may be charged to the department's budget for educational/seminar expenses);
 4. More than one Associate's, Bachelor's or Master's Degree;
 5. Correspondence courses;
 6. Nor Programs/courses at for-profit institutions.
- III. **Procedure - First Time Applicants:** Employees who are first-time tuition reimbursement

applicants must apply to the Benefits Department in order to determine eligibility no later than the end of the first semester for a program/course. After review of completed documentation, the employee will be notified whether or not the course or program of study is within the guidelines of the policy and of the approval status. The required documentation is as follows: a complete continuing education application with all signatures. 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 manager approval, prior to submitting the request to the Benefits Department; a statement of purpose from the employee to describe how the program/course will benefit the employee and be beneficial to Broward Health; and the total estimated cost and a copy of the program curriculum.

IV. **Procedure - Ongoing Reimbursement:** 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 Benefits Department: continuing education application with employee and manager signatures; registration receipt from educational institution (itemized receipt outlining per credit charges and all other fees); and the original grade report.

V. **Reimbursement Guidelines:** Tuition reimbursements are processed within four weeks after the end of the semester once the required documentation has been received in the Benefits Department. Reimbursement payments will be distributed in an employee's bi-weekly paycheck after verification of employment status. In special cases, the Chief Human Resource Officer at the region may approve reimbursement in advance of the start of the semester in cases of financial hardship where the university does not have a deferred payment plan. The requirements outlined in this policy must still be satisfied. However, if the employee does not meet the requirements, he/she will be required to repay the advanced funds.

- A. **Maximum Reimbursement Rates:** Maximum annual reimbursement is \$5,000 (this includes \$500 for a 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 eligible employees may be reimbursed for a maximum of 10 credit hours per term (Spring, Summer, Fall as defined by BCC or FAU). Effective January 1, 2018, mini-semesters will no longer be reimbursed within a standard Spring, Summer or Fall term. Employees who have already been reimbursed for a mini-semester, prior to January 1, 2018, may continue to be reimbursed for the remainder of the school program as long as they are continuously enrolled in their approved program. Part-time eligible employees may be reimbursed for a maximum of 7 credit hours per term (Spring, Summer, Fall as defined by BCC or FAU). Effective January 1, 2018, mini-semesters will no longer be reimbursed within a standard Spring, Summer or Fall term. Employees who have already been reimbursed for a mini-semester, prior to January 1, 2018, may continue to be reimbursed for the remainder of the school program as long as they are continuously enrolled in their approved program.
- 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 maximum of seven credit hours per semester at 50% of the standard rate.

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

1.	Type of Program	Minimum Grade Required
	Associate's & Bachelor's Degrees	C (2.0)
	Master's 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 its payments. All tuition and fees due the District 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:

1.	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 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.

- H. **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.

CERTIFICATION EXAM REIMBURSEMENT PROGRAM

- I. **Eligibility:** Full-time and part-time eligible employees who have completed three calendar months of continuous eligible employment and have a favorable performance evaluation, are eligible to participate in the certification exam program upon completion of the application process. Under certain circumstances, such as an unpaid leave of absence, performance issues such as an unsatisfactory performance evaluation or receiving a corrective action (written level one or above) will deem employees ineligible for reimbursement. Pool employees are not eligible to participate in this program.
- II. **Reimbursement Guidelines:** Reimbursement will cover only internally approved national professional certification exam and re-certification exam costs. The certification listing is a living document and can only be changed or added to by management with approval of the Benefits Department. Reimbursement will be for the cost of the certification exam or re-certification exam (if there is no re-certification exam, then for the re-certification fees) up to a maximum of \$500.00 per employee per year. To be eligible for reimbursement, the original certification must be for a national certification that requires an exam and the certification 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 or CEO approval. Broward Health will reimburse national professional certification and re-certifications as long as they are in current standing and are on the certification listing.
- III. **Process:** Employees requesting reimbursement for a certification 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 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 Benefits Department.
- IV. **Employee Obligations:** All employees must complete twelve (12) months of eligible service following the date of the exam. If the participant terminates before completing one (1) full year of service, the exam fee 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 Benefits Department.
- V. **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.
- VI. **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 Benefits & Wellness in

conjunction with the Chief Human Resource Officers. Final interpretation is the responsibility of the EVP/ Chief Human Resource Officer.

Attachments:

[A: Continuing Education Certification Reimbursement Application](#)

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Approval Signatures

Step Description	Approver	Date
	Melanie Hatcher: VP, HUMAN RESOURCES	03/2018
	Jennifer Cohen: AVP, TOTAL REWARDS	03/2018
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	Alicia Pasillas: MGR, BENEFITS	03/2018

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