

CITY OF SAN DIEGO
ADMINISTRATIVE REGULATION

SUBJECT TUITION REFUND PLAN	Number 70.30	Issue 9	Page 1 of 8
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1. PURPOSE

- 1.1. To encourage and financially assist employees to continue their education so as to improve job knowledge, skills and capabilities on their present job and to prepare for advancement within City employment.
- 1.2. To assist the City, through employee development, in achieving maximum use of human resources in attaining departmental objectives including Equal Employment Opportunity goals.

2. SCOPE

- 2.1. This Administrative Regulation applies to all City employees (except Deputy City Attorneys Association-represented employees and hourly employees) and all City Departments.

2.1.1. Deputy City Attorneys Association-represented employees should refer to their current memorandum of understanding regarding reimbursement for job-related training and professional development.

- 2.2. Department Instructions must be updated in accordance with this A.R.

3. DEFINITIONS

- 3.1. Tuition Reimbursement Liaison – a designee(s) identified by the Department Appointing Authority to oversee *Tuition Reimbursement* for the Department.
- 3.2. Educational Plan – a plan for an employee regarding how he/she intends to utilize the *Tuition Reimbursement* funds for the fiscal year in which it was submitted. The Plan must be approved by the employee’s Appointing Authority prior to enrollment in the course.
- 3.3. Tuition Reimbursement - a negotiated employee benefit in which employees receive reimbursement from the City for professional and technical courses or job-related training, consistent with this Administrative Regulation and as described in the applicable recognized employee organization Memorandum of Understanding (MOU).

(Supersedes Administrative Regulation 70.30, Issue 8, effective July 1, 1991)

Authorized

Signature on File
CHIEF OPERATING OFFICER

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- 3.3.1. *Tuition Reimbursement for Professional and Technical Courses* – *Tuition Reimbursement* may be used by an employee for professional and technical courses offered by accredited colleges, universities, business, trade or correspondence schools, as part of an *Educational Plan* which is approved by the Appointing Authority.
- 3.3.2. *Tuition Reimbursement for Job-Related Training* – *Tuition Reimbursement* may be used by an employee for seminars or other training and educational events which will remain or enhance an employee’s job-related skills or knowledge or contribute to the employee’s broadening and diversification of his or her skills, as part of an *Educational Plan* which has been approved by the Appointing Authority.

4. POLICY

- 4.1. Eligible employees will be reimbursed for 100% of tuition and mandatory fees paid by the employee, and for textbooks and supplies under certain conditions, up to the limit identified in the employee’s current memorandum of understanding or, if not identified in the employee’s current memorandum of understanding, then up to a limit of \$2,000.00 per fiscal year.
 - 4.1.1. Taxation of reimbursements will be made based on Internal Revenue Service (IRS) regulations.
 - 4.1.2. The *Tuition Reimbursement Liaison* will be responsible for determining which reimbursements are taxable income based on guidance provided by the Office of the City Comptroller and Process Narrative 0096.
 - 4.1.3. *Tuition Reimbursement* will not be available for related employee travel expenses.
 - 4.1.4. *Tuition Reimbursement* course attendance must occur on the employee’s personal time, not on City time.
 - 4.1.5. *Tuition Reimbursement* is not intended to replace City trainings made available by the Department to employees to participate on City time.
- 4.2. Use of *Tuition Reimbursement for Professional and Technical Courses*
 - 4.2.1. A semester or quarter course can be paid for by *Tuition Reimbursement*.
- 4.3. Conditions under which *Tuition Reimbursement* may be approved are as follows:
 - 4.3.1. The course work must relate to the employee’s present position or must be beneficial to the employee’s City related professional development, or must

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enhance career advancement potential within the City of San Diego, as follows:

- a. An improvement in skills or knowledge required by the present position;
- b. Preparing the employee for significant technological changes occurring in his/her City related career field;
- c. Preparing the employee for changes in duties due to the different use of a position or classification;
- d. Preparing the employee for the assumption of new or different job duties as a result of a recent promotional appointment;
- e. Preparing the employee for promotional opportunities within the employee's present career series with the City, supported by a logical educational plan of accomplishment approved by the Appointing Authority; or
- f. Preparing the employee for career-enhancing promotional opportunities or transfer opportunities into a different City career series.

4.3.2. *An Educational Plan* (Attachment 1) must be approved by the Appointing Authority prior to course enrollment.

4.3.3. Requests for reimbursement must be approved by the Appointing Authority before enrollment in the course.

4.3.4. *Additional Requirements for Tuition Reimbursement for Professional and Technical Courses:*

- a. Reimbursement will be made for all courses and for electives taken to fulfill degree requirements. Core courses should take priority, and the majority of them should be completed prior to enrolling in elective courses.
- b. Reimbursement will be made for courses taken to satisfy professional continuing education certificate and/or licensing requirements. These courses must directly relate to the employee's City career.
- c. Individual semester or quarter classes directly related to the employee's current position with the City are potentially reimbursable.
- d. Reimbursement will be made for tuition fees and/or required textbooks and a reasonable amount of tools/supplies (Per Internal Revenue Service Publication 15-B as determined by the Appointing Authority) verified by receipts upon completion of the course with a grade of at least "C", "Satisfactory", "Pass" (for Pass/Fail courses), or the equivalent.

4.3.5. *Additional Requirements for Tuition Reimbursement for Job-Related Training:*

- a. Reimbursement will be made for job-related trainings, fees, required textbooks, and a reasonable amount of tools/supplies (as determined by the Appointing Authority) verified by an employee's submitting satisfactory evidence of attendance at the training event or course.

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- 4.3.6. Tools/supplies that are not reimbursable under this Regulation are any tools or supplies (other than textbooks) that you can keep after completing the course of instruction. Some items that are not reimbursable, include, but are not limited to:
- a. Binders, calculators, CDs (compact disks), computers, computer software, correction tape, day planners, erasers, flash drivers, folders, glue, googles, highlighters, hole punchers, index cards, ink cartridges, keyboards, lab coats, markers, mice, monitors, notebooks, optional textbooks, pencil lead, pencils, pens, paper, paperclips, post-its, printers, rubber bands, rulers, scissors, stapler, staples, tab dividers, tablets, tape, and toner cartridges.
- 4.3.7. Tools/supplies that are reimbursable under this Regulation are any tools or supplies that are required to complete the course or testing for the course, which include, but are not limited to:
- a. Blue book examinations books; green book examinations books; mandatory textbooks, and Scantrons.
- 4.3.8. The employee must have completed six months of City service in a budgeted City position prior to starting the course.
- a. *Tuition Reimbursement* is not available for hourly employees with no standard hours.
- 4.3.9. The minimum amount of tuition reimbursement which will be approved for any employee is \$5 per course.
- 4.3.10. The employee must not be receiving funds from any other source, such as Veteran’s benefits, scholarships, etc. for the same course or tools/supplies the employee is requesting *Tuition Reimbursement*.
- 4.3.11. Tuition fees for City sponsored courses for which academic credit is granted by an accredited college or university shall be reimbursable under this program, subject to the limits described above.

5. PROCEDURE – REQUESTS FOR REIMBURSEMENT

- 5.1. Employee meeting the eligibility rules identified in this A.R. fills out Form COM-4, “Request for Tuition and/or Training Reimbursement,” and the *Education Plan* (Attachment 1) prior to enrollment in the class. The Forms are available on *Citynet*.
- 5.2. The completed Forms COM-4 and *Education Plan* are presented to the employee’s Appointing Authority or designated representative for signature.
- 5.3. Upon approval, the employee must submit the original Form COM-4 and *Education Plan* to the *Tuition Reimbursement Liaison* or department payroll specialist.

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- 5.4. Within 60 calendar days upon completing the course, the employee must submit original receipts of payments made for course(s) to the *Tuition Reimbursement Liaison* or departmental payroll specialist, along with:
- 5.4.1. For *Tuition Reimbursement for Professional and Technical Courses* – evidence of satisfactory grades as indicated in section 4.5.4(d) above.
- 5.4.2. For *Tuition Reimbursement for Job-Related Training* – satisfactory evidence of attendance at the training event.
- 5.4.3. If an employee fails to submit the information identified in section 5.4 above within 60 calendar days upon completion of the course, reimbursement is not guaranteed. The employee must submit the late Tuition Reimbursement request to Department Appointing Authority with an explanation as to why the employee was unable to submit the reimbursement request within the required 60 calendar days. The request will be evaluated for reimbursement on a case-by-case basis.
- 5.5. Upon receipt of all information required by this A.R., the *Tuition Reimbursement Liaison* or departmental payroll specialist will then process a *Tuition Reimbursement* to the employee via SAP using wage type 1Y81 for non-taxable tuition or 1Y82 for taxable tuition. Original receipts, proof of passing grades (for Professional and Technical Courses only), proof of attendance at the training event (for Job-Related Training only), approved *Education Plan* and a copy of Form COM-4 must be attached.
- 5.6. *Tuition Reimbursement* will be included in the employee’s next paycheck.
- 5.6.1. Taxable *Tuition Reimbursements* will be reflected on the employee’s biweekly payroll Statement of Earnings and at calendar year-end on the employee’s W-2.

6. RESPONSIBILITY

- 6.1. Department Appointing Authority
- 6.1.1. Identifies a designee(s) to oversee *Tuition Reimbursement* for the Department.
- 6.1.2. Reviews and approves employee’s *Educational Plan* in accordance with this A.R.
- 6.1.3. Reviews and approves an employee’s Request for Tuition and/or Training Reimbursement (COM-4) in accordance with this A.R.
- 6.2. *Tuition Reimbursement Liaison* or Department Payroll Specialist

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- 6.2.1. Receives all paperwork identified in this A.R. and processes accordingly.
- 6.2.2. Process approved Tuition Reimbursement Requests in SAP using wage type 1Y81 or 1Y82.
- 6.2.3. Determines which reimbursements are taxable income in accordance with IRS Publication 15-B and Publication 970.
- 6.3. Human Resources Department
 - 6.3.1. Ensures *Tuition Reimbursement* is being applied consistent with this A.R. and the Memorandum of Understanding with the recognized employee organizations.
- 6.4. Office of the Comptroller
 - 6.4.1. Provides guidance to Tuition Reimbursement Liaison in determining which reimbursements are taxable income.

APPENDIX

Legal References

Administrative Regulation 70.40 - Special Outside Courses of Instruction
Internal Revenue Service Publication 15-B
Internal Revenue Service Publication 970

Forms

COM-4 – Request for Tuition and/or Training Reimbursement
Attachment 1 – Educational Plan

Subject Index

Educational Plan
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Tuition Reimbursement for Job-Related Training
Tuition Reimbursement for Profession and Technical Courses

Administering Department

Human Resources

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ATTACHMENT 1

**EDUCATIONAL PLAN
(Administrative Regulation 70.30)**

Instructions:

1. Complete and submit to the Appointing Authority for approval.
2. After approval, forward to *Tuition Reimbursement Liaison* or Department Payroll Specialist to process and maintain a copy.

Employee Name: _____

Employee Identification # (PERNR): _____

Employee Classification: _____

Department/Division: _____

Employee's Immediate Supervisor: _____

EDUCATIONAL GOALS

- Attain an Associate Degree in _____
- Attain a Bachelors Degree in _____
- Attain a Masters Degree in _____
- Attain a Doctoral Degree in _____
- Continuing Professional Education requiements for _____
- Maintain or improve skills for my current position. Type of skill(s) _____
- Preparing for changes in duties due to technological changes, promotion or other. Type of skill(s) needed to focus on _____
- Maintain or improve skills for promotional opportunities within employee's present career series or for promotional/transfer oportunities to a different City career series. Type of skill(s) needed to focus on _____

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COURSES/CLASSES TO MEET EDUCATIONAL GOALS

Course Title	Course Description	School/Vendor/ Provider	Date for Course	Core or Elective	What will Course Satisfy?	Cost

Employee Signature: _____ Date: _____

Appointing Authority Name (Print): _____

Appointing Authority Department/Division: _____

Appointing Authority Signature: _____ Date: _____