



# Administrative Manual of Operating Procedures

Procedure #: <b>02.02.03</b>	Procedure Title: <b>Tuition Reimbursement Program</b>		Revision #: <b>1.1</b>
Original Issue Date: <b>12/10/2019</b>	Revised Issue Date: <b>02/15/2021</b>	Next Review Date: <b>02/15/2023</b>	Responsible Department: <b>Human Resources</b>
Statutory References: <b>None</b>			Ordinance References: <b>None</b>
Appendices: <a href="#">Appendix B - 02.02.03 LMS Training PowerPoint</a> <a href="#">Appendix C - 02.02.03 Flowchart</a>			Forms: <a href="#">Form 02.02.03(a) – Milwaukee County Tuition Reimbursement Program Pre-Approval Form</a>

## 1. OBJECTIVE

Milwaukee County encourages all employees to seek out learning opportunities that enhance their skills and provide career development. The Tuition Reimbursement Program was established to provide employees financial assistance to support them in obtaining additional education or training, so they may increase their knowledge and abilities and prepare for future opportunities within the County.

## 2. DEFINITIONS

- A. Accredited. An officially recognized educational institution that maintains standards that qualify the graduates for admission to higher or more specialized institutions or for professional practice.
- B. Annual Earnings. The employee's base hourly pay rate multiplied by the full-time standard of 2,080 hours. Overtime, bonuses, or other compensation are not considered when calculating annual earnings for this program.
- C. Audit Courses. Classes taken for personal enrichment that do not result in earned degree credits or continuing education credits.
- D. Benefit-eligible Employee. An employee whose scheduled hours are 20 or more per week. Employees who are classified as interns, seasonal, or hourly employees are excluded from benefit eligibility.
- E. Benefits Administration Committee. The committee consists of three Human Resources Benefits Division employees and two Human Resource Employee Relations Division employees. The purpose of the committee is to objectively review appeals and extenuating circumstances.
- F. Preparatory Classes. Classes intended solely to prepare the student for an examination or certification.

## 3. OVERVIEW

- A. Tuition Reimbursement Program Overview
  - i. Employee Eligibility
    - a. An employee is eligible to participate in the Tuition Reimbursement Program if at the time of submitting a pre-approval request, he/she:
      - i. Is a regular/benefits-eligible employee with at least one (1) year of County employment, and
      - ii. Is in good standing, i.e. meets the performance expectations of their current position and has received no corrective action in the past twelve (12) months. Exceptions can be made on a case-by-case basis.
    - b. Temporary, seasonal, hourly, contract employees and interns are ineligible for this program.

ii. Educational Costs Eligible for Reimbursement

- a. The Tuition Reimbursement Program allows for reimbursement of tuition for individual educational courses successfully completed by the employee. The educational courses must be related to the employee’s job at Milwaukee County, or coursework that is part of an associate, bachelor or graduate degree program related to any position within Milwaukee County. Reimbursement is limited to tuition only.
- b. Courses must be provided by technical colleges, universities, or colleges [accredited](#) by an accrediting agency that is recognized by the U.S. Secretary of Education. A list of accrediting agencies is available on the U.S. Department of Education’s website: <http://ope.ed.gov/accreditation/>.
- c. Individual classes outside of a degree program will be reviewed on a case-by-case basis, and are restricted to:
  - i. Courses that are directly related to the employee’s present position, and
  - ii. Prepare the employee for another specific position in the organization, and
  - iii. Earn certified continuing education credits for licensure or certification related to the employee’s position.
- d. Courses that meet the criteria but are not consistent with the intent of this program, will not be approved for reimbursement. Other educational expenses that are not eligible for reimbursement are:
  - i. Conference and seminar registrations and related travel
  - ii. [Audit courses](#)
  - iii. Textbooks
  - iv. Lab fees and
  - v. [Preparatory classes](#)
- e. High school equivalency or GED programs will be reviewed for approval on a case-by-case basis by the Benefits Administration Committee. In general, to be eligible for reimbursement under this program, the requested course must be offered through an accredited institution and result in the successful completion of a high school equivalency exam.

iii. Successful Completion of Course

- a. Course tuition is eligible for reimbursement only if the employee has properly followed the procedure for pre-approval/reimbursement (see [section 4A. Procedure for Tuition Reimbursement](#)) and successfully completed the course as shown below:

Level of Course	Successful Completion
Undergraduate coursework	A grade of C or above, or a "pass" in a pass/fail class where no grade is reported
Graduate coursework	A grade of B- or above, or a "pass" in a pass/fail class where no grade is reported

iv. Plan Reimbursement Level

- a. The annual maximum level of tuition reimbursement is as follows:

Employee’s <a href="#">Annual Earnings</a>	Maximum Level of Reimbursement
Less than \$75,000	\$2,500
\$75,000 or more	\$1,500

- b. The annual maximum is based on the calendar year, from January through December. Reimbursement will be applied to the calendar year in which the class was successfully completed. For example, if a class is successfully completed in December but the reimbursement is not paid until January, the reimbursement is considered part of the prior year's annual maximum allowable amount. Tuition Reimbursements will be paid out on a first come first serve basis based on the Milwaukee County approved budget.
- v. Income Tax Implications
  - a. The rules of this program are governed by the Internal Revenue Code and as such, certain reimbursements may be subject to income taxes. All reimbursements are processed through the County payroll system on a pre-tax basis, regardless of whether they are subject to income tax or not. The payment of any taxes due remains the responsibility of the employee. The rules of this program may be modified at any time without notice to keep the program in compliance with the Internal Revenue Code.
- vi. Agreement for Continued Employment
  - a. By accepting tuition reimbursement under this program, the employee is agreeing to continue employment with Milwaukee County for a period of no less than twelve (12) months following the reimbursement. Employees who do not complete twelve (12) months of service following reimbursement will be required to repay the full reimbursement amount.
- vii. Voluntary Termination
  - a. If an employee resigns his or her employment with Milwaukee County for any reason (including retirement) before an approved course has been completed, eligibility for reimbursement ends immediately. If the employee has already been reimbursed but has not met the requirement for twelve (12) months of continued service, Milwaukee County will withhold the previously reimbursed amount from the employee's final paycheck(s). If that is not possible, Milwaukee County will make reasonable efforts to collect the debt.
  - b. The repayment requirement may be waived under [exigent](#) circumstances at the discretion of the [Benefits Administration Committee](#). (E.g. death, layoff, life-threatening illness.)
- viii. Involuntary Termination
  - a. If an employee is involuntarily terminated by the County before the approved course is complete, eligibility for reimbursement ends immediately.
  - b. If the employee has already been reimbursed for an approved course, the repayment provision under the agreement for continued employment will be waived.

#### 4. PROCEDURE

##### A. Procedure for Tuition Reimbursement

- i. An employee who chooses to take advantage of the Tuition Reimbursement Program is required to seek pre-approval for the reimbursement by completing the [Milwaukee County Tuition Reimbursement Program Pre-Approval Form](#). This must be done prior to the beginning of course. All courses must be pre-approved by the Human Resources (HR) Benefits Division in order to be eligible for reimbursement. Any pre-approval requests submitted to HR's Benefits Division after the class has started will be denied.

- ii. After completing the [Milwaukee County Tuition Reimbursement Program Pre-Approval Form](#), the employee will submit it via email, mail, or fax to HR’s Benefits Division.
  - a. An electronic copy of the completed form can be emailed to the Benefits Division at [benefits@milwaukeecountywi.gov](mailto:benefits@milwaukeecountywi.gov).
  - b. A hard copy of the form can be mailed to the Benefits Division at 901 N 9<sup>th</sup> Street, Suite 210, Milwaukee, WI 53233.
  - c. The form can also be faxed to 414-223-1379.
- iii. HR’s Benefits Division will review the completed pre-approval form and notify the employee either via email or telephone if the course is approved or denied within ten (10) working days of receipt of the pre-approval form.
- iv. The employee then enrolls in the course and successfully completes the class. When the course is completed, the employee must submit via email, mail, or fax to HR’s Benefits Division the following documents within six (6) weeks of the end date of the class:
  - a. A copy of the completed [Milwaukee County Tuition Reimbursement Program Pre-Approval Form](#), and
  - b. Proof of satisfactory completion in the form of an official grade report or transcript, and
  - c. A verified statement of the cost of tuition or adequate receipts.
- v. Upon verification of payment, HR’s Benefits Division reimburses the employee’s tuition payment, typically within one or two payroll cycles.

**B. Appeals**

- i. If an employee wishes to appeal a reimbursement denial, they may do so by appealing to Benefits Administration Committee by submitting the rationale for the appeal in writing at Courthouse Rm 210, 901 N. 9th St, Milwaukee, WI 53233, or via e-mail at [benefits@milwaukeecountywi.gov](mailto:benefits@milwaukeecountywi.gov). Appeals of denial for failure to obtain pre-approval will not be considered.
- ii. Typically, in a review process, the committee will be told the situation (employee’s name is withheld) and the committee will take a vote to see if the appeal should be upheld or overturned.

**5. REVISION HISTORY:**

Rev. #	Summary of Changes	Date of Change	Author
1.1	Annual review, no changes.	2/15/2021	Jen Mueller
1.0	New procedure.	12/10/2019	Nicole Luckman Tony Maze