## Blue Ridge Fire District

Policy Manual

# **Tuition Reimbursement**

#### 1007.1 PURPOSE AND SCOPE

The District appreciates and encourages members who are willing to devote their time to education and training. This tuition reimbursement policy is intended to encourage members to become better qualified for their present duties and to prepare for advancement within the Blue Ridge Fire District by taking courses from an accredited institution.

#### 1007.2 POLICY

It is the policy of the Blue Ridge Fire District to establish a tuition reimbursement policy and to review requests for tuition reimbursement to ensure the following criteria are met.

#### 1007.2.1 ELIGIBILITY

Tuition reimbursement eligibility will be limited to full-time employees who have completed at least one probationary period. To be approved, a course must have as its purpose the objective of improving the capacity of the member to perform the duties to which he/she is assigned or to increase his/her readiness to assume broader responsibilities within the realm of public safety. Where practical, members will be encouraged to attend local, accredited public education institutions.

#### 1007.2.2 FUNDS AVAILABILITY

A portion of the employee's costs may be reimbursed in the amount specified by the District. This includes tuition, registration fees, laboratory or similar materials fees, and fees for parking. Specifically excluded are student body fees and fees levied for student services or social activities.

## 1007.2.3 MAXIMUM CREDIT HOURS PER YEAR

The maximum amount of credit hours that may be claimed for the purpose of tuition reimbursement is determined by the District. Programs with an accelerated course of study leading to a bachelor's, master's or a doctorate degree may be eligible for reimbursement as determined by the Fire Chief but in no case should exceed the limits outlined elsewhere in this policy.

#### 1007.2.4 OTHER CONSIDERATIONS

Correspondence courses are not included in the scope or intent of this policy unless the training is of exceptional value to the District and is not available from any educational institution located within reasonable distance of the Blue Ridge Fire District.

Blue Ridge Fire District vehicles may not be used for transportation to and from a class and no allowance will be given for mileage or transportation costs.

Class attendance and assignments should be completed on the employee's own time. No compensation in any form will be authorized for class attendance or the completion of class assignments.

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In order to request a tuition reimbursement, a grade of satisfactory (e.g., C or better) must be achieved for undergraduate courses and a grade of above average (e.g., B or better) must be achieved for graduate courses.

#### 1007.3 PROCEDURE

Approval of the Fire Chief or the authorized designee should be obtained in advance of enrollment. To request reimbursement, satisfactory evidence of fees paid, other allowable expenses and proof of satisfactory completion of the course must be submitted to the Fire Chief or the authorized designee for approval and then forwarded for processing of the payment. Copies of diplomas, certificates or grade notices shall be retained in the employee's file.

#### 1007.4 RESPONSIBILITY

The Fire Chief is responsible for Districtwide administration and coordination of this policy. The District should use this policy for employee development in keeping with district goals and with the current and anticipated district needs. The Fire Chief should administer this policy for the employees within the limits of the funds that have been allocated for this purpose.

#### **1007.5 RECORDS**

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The Training Coordinator should retain all records of training completed by employees in accordance with established records retention schedules.

## 1007.6 TAX CONSIDERATIONS

It is highly recommended that employees receiving a reimbursement consult with their tax adviser. Tuition reimbursement may be considered taxable income in some instances. The District will report tuition reimbursement payments to the Internal Revenue Service (IRS) in accordance with state and federal tax codes.