

# Carleton Life Support Systems - Human Resources Policy

**Subject: Educational Assistance Policy**

**Policy Number: 10.3**

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Approved by V. Kauzlarich

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## **A. Policy Statement**

Carleton Life Support Systems (CLSS) supports life-long learning and educational experiences for all full time employees. We encourage employees to broaden their knowledge, skills, and abilities through continued education. Educational Assistance is available to salaried and Bargaining Unit employees and is summarized in both employee handbooks.

## **B. Application Guidelines**

1. Educational Assistance is available to all full-time employees of CLSS.
2. Individual courses and degree programs must be directly related to the participant's current position to receive Educational Assistance. Courses that contribute to an Individual Development Plan or courses that will enhance promotion potential will also be considered.
3. Participants are required to take all courses outside regularly scheduled work hours. Employees who confront scheduling conflicts should consult their Supervisor or Manager prior to enrolling in classes that conflict with their work schedule.
4. Participants agree to all conditions listed in the "Statement of Understanding and Agreement" of the Educational Assistance Reimbursement Request.

## **C. Educational Assistance Applications**

To apply for education assistance, complete the Educational Assistance Application (Form A5022-183B) including degree, school, and required classes. After your application is approved, you will be required to complete an Educational Assistance Reimbursement Request (Form A5022-100C) prior to enrolling in each class. Both of these documents can be obtained from the HR Department.

Employees who are entitled to other types of financial aid must notify the HR Department of their eligibility. These include, but may not be limited to any state grant, scholarship, GI Assistance, etc. Employees may not "double dip" by having two funding sources pay for the same tuition expense.

## **D. Financial Reimbursement**

For Salaried employees, CLSS will reimburse up to the maximum amount permitted under IRS rules for taxing this benefit. As of this writing, the IRS permits up to \$5250 per year in tuition reimbursement tax-free to employees. All expenditures above that level are considered ordinary income and are taxed at that rate. CLSS will annually review the IRS rule and will offer Salaried employees tuition reimbursement at that level.

The maximum reimbursement for employees in the Bargaining Unit is specified in the Collective Bargaining Agreement (CBA) and is subject to negotiation. Bargaining Unit employees should consult the CBA for the maximum currently in effect.

## **E. Responsibility**

The Director of Human Resources is responsible for the overall implementation and interpretation of this policy. Any requests for exceptions to this policy must be submitted in writing to the Director of Human Resources.

## **F. HR Procedures**

HR staff will consult 10.3P when implementing this policy.