

VILLAGE OF NORTH PALM BEACH EDUCATIONAL REIMBURSEMENT PROGRAM

The Village of North Palm Beach encourages employees to voluntarily pursue training programs, undergraduate and graduate degrees or professional certifications that will improve and enhance their skills, performance, and ability to assume additional responsibilities at the Village. Accordingly, subject to budgetary restraints, the Village will provide educational reimbursement to eligible employees who are seeking a qualifying undergraduate or graduate degree, professional certification, or who are obtaining job-related training. Reimbursement and other payments made by the Village to an eligible employee under this policy are subject to the current federal taxation requirements.

EMPLOYEE ELIGIBILITY

To be eligible, employees must be employed by the Village on a full-time basis for at least one year (12 months) of continuous service in an active status (not on a leave of absence) and must be in good standing at the time of application for reimbursement and on the date of the reimbursement payment by the Village. For purposes of this policy, the Village defines “good standing” as an employee who has not received any corrective action or other formal discipline, performance improvement plan or an unsatisfactory performance evaluation within the last 6 months. Employees must also be currently employed at the time that payment is made. All said employees are eligible unless superseded by a current Collective Bargaining Agreement.

UNDERGRADUATE AND GRADUATE PROGRAMS

Course Eligibility: Undergraduate and graduate courses must be taken as part of a degree program approved in advance by the Department Director, Human Resources Director, and the Village Manager, and must provide an eligible employee with skills, knowledge or competencies applicable to the employee’s current position or another position at the Village. The courses must be provided by an accredited university or college as identified by the US Dept. of Education at <https://ope.ed.gov/accreditation>.

Grade Requirements: An employee must maintain a “C” average or above to maintain eligibility in the Village’s program.

Tuition Reimbursement Provisions: An employee is eligible to receive reimbursement for two (2) classes per semester, up to 3 credit hours per class (four hours for courses with a laboratory), for a maximum of five (5) classes per tax (calendar) year. Courses include electives and mandatory classes required to meet degree requirements. The amount of reimbursement approved by the Village will be based on the employee’s grade in each course, as provided in this policy.

Books and required laboratory fees are eligible for reimbursement, but shall be limited to \$250.00 per tax (calendar) year and are subject to the employee earning a grade of A, B or C in the course. All other expenses, including but not limited to, those for parking, supplies or non-laboratory fees, are the employee’s responsibility and are not eligible for reimbursement from the Village. The Village will provide reimbursement to up to a maximum of \$5,250.00 per tax

(calendar) year based on current federal taxation requirements and limits. Reimbursements to an employee in excess of IRS limits creates tax liability for the employee.

Reimbursement Amount: The reimbursement amount will be limited to actual tuition, or the per credit rate of the established Florida resident credit hour rate for undergraduate or graduate courses charged in the State of Florida university system at the time of the employee's course enrollment, whichever is lower, regardless of the employee's election to attend a private educational institution. Upon the employee's completion of an approved course, the reimbursement schedule will be based on grades received by the employee as follows: 100% reimbursement for a grade of "A"; 100% reimbursement for a grade of "B" and 75% reimbursement for a grade of "C". The Village will not provide any amount of tuition reimbursement or reimbursement for books/laboratory fees if the employee earns a grade of "D" or "F" or receives an "Incomplete" mark. Pass/Fail courses within a degree program are not eligible for reimbursement.

Courses must be scheduled outside of the employee's regular work hours and all homework or related coursework must be done outside of working hours. Employees are prohibited from using Village equipment or resources to engage in homework or other related coursework.

NOTE: The Village may reduce the percentage of reimbursement if the combined total of the employee's financial aid and the Village's reimbursement to the employee exceeds 100% of the tuition, book costs and laboratory fees for the course term.

CERTIFICATION OR TRAINING PROGRAMS

Program Eligibility: An eligible employee may obtain reimbursement for a certification program or courses in a professional discipline applicable to the employee's current position or another position at the Village and for job-related training courses or programs (collectively referred to as "certification or training programs"). The certification or training programs must be provided by an accredited university or college, professional association, professional training provider, or other similar institution. The employee's participation in any certification or training program must be approved in advance by the Department Director, Human Resources Director, and the Village Manager.

This policy applies to certification or training programs and is inclusive of registration, attendance fees and related expenses, such as travel, lodging and food.

Tuition Reimbursement Provisions: An employee is eligible to receive reimbursement for up to two (2) certification or training programs per tax (calendar) year. If the certification or training program consists of courses or sessions that occur over a period of time, similar to the semester-based system for undergraduate or graduate degree programs, the Village will follow the "Tuition Reimbursement Provisions" contained in the Undergraduate and Graduate Programs section of this policy.

Reimbursement Amount: The reimbursement amount will be determined by the Village at the time of approval on an individual employee basis, in consideration of the nature of the certification or training program, the employee's position, the Village's operational needs, and the tuition, attendance or registration costs and the related expenses, such as travel, lodging and food. Any amount reimbursed by the Village in connection with a Village approved

certification or training program shall not exceed the reimbursable travel expenses authorized under Section 112.061, Florida Statutes. The Village will provide reimbursement to an eligible employee who successfully completes the approved certification or training program, up to a maximum of \$5,250.00 per tax (calendar) year based on the date of the check to the employee. The Village will not provide any reimbursement to an employee who does not successfully complete the certification or training program.

APPROVAL PROCEDURE

Eligible employees must receive prior approval from the Village Manager in writing to participate in the Village's educational reimbursement program. To obtain approval, an eligible employee must submit a completed Education Reimbursement Program Participation form to his or her Department Head with the following documents attached: the degree requirements; the course or program description; an agenda or schedule (with dates and times); and for certification or training programs only, the program cost and a list of the categories and costs of any related expenses. The employee must also submit documentation of other financial aid for which the employee has applied or been granted. The Department Head and the Human Resources Director will review the employee's application form and supporting documentation to determine if the employee meets the criteria for participation in the Village's Educational Reimbursement Program. If the employee is eligible to participate in the program, the Village Manager will evaluate and either grant or deny the employee's request.

PROGRAM TERMS

The reimbursement amounts provided to eligible employees by the Village are considered an investment in employee skills, succession planning, and public service. Accordingly, if the employee is approved to participate in the Village's educational reimbursement program, the employee is required to remain employed with the Village in a full-time capacity for a continuous 12 month period from the date of each reimbursement payment received by the employee.

If the employee resigns or terminates employment at any time during the 12 month employment period (for any reason other than due to a reduction in force or due to circumstances beyond the employee's control, as determined by the Village Manager) following reimbursement, the employee shall be required to repay the investment on a pro rata basis. The prorated amount will be calculated as follows: the total reimbursement amount paid in the prior 12 month period divided by the number of months of the employment period completed by the employee. For example, the amount of reimbursement divided by 12, times the number of months not worked will result in the amount due from the employee (e.g. \$1,200 reimbursement, divided by 12, is \$100 per month; if employee only completes 7 months of employment after reimbursement, the employee shall be responsible to pay \$500). The balance under this policy is due in full within seven (7) days of the employee's separation from employment. In appropriate circumstances, the Village and employee may agree to a monthly payment plan for repayment of the balance.

The Village also may retain and deduct the amount owed under this Policy (in whole or in part) from any monies due to the employee prior to or following his or her termination, subject to

the applicable restrictions imposed by the Fair Labor Standards Act. The employee will submit a signed, notarized promissory note guaranteeing full repayment for all education expenses if the terms of this policy are not fulfilled on the side of the employee, which shall include an express lien on all wages or other payments due the employee in accordance with applicable laws.

An eligible employee who receives reimbursement to attend a basic recruit training program for law enforcement officers is required to comply with the employment and repayment terms provided in Florida Statutes section 943.16, which includes a two-year employment commitment from the employee to avoid the repayment provisions. The Village provides notice to such trainees during the employment screening process and retains a copy of the trainees' acknowledgment of same in the personnel file.

NOTE: An employee who participates in the Village's Educational Reimbursement Program is employed at will and the employee's employment may be terminated by the employee or the Village at any time, with or without cause or prior notice. This policy does not create a contractual relationship between the Village and any employee participating in the Village's Educational Reimbursement Program, and does not create a guarantee of employment for a definite period of time or for any purpose.

REIMBURSEMENT PROCEDURE

If approved to participate in the Village's Educational Reimbursement Program, within thirty (30) calendar days of successful completion of the approved course(s), program or training, the employee must provide to his or her Department Head copies of all receipts for all additional eligible costs and fees and one of the following: certified transcript for the course term for any undergraduate and graduate courses, copy of professional certification, or a certificate of completion for a training program. The employee shall also disclose and provide documents showing all financial aid (including, but not limited to, scholarships, grants, stipends, waivers, discounts, fellowships, military and veterans' benefits) and other non-refundable financial aid received by the employee used to pay tuition or other costs. The combined total of the employee's financial aid and the Village's reimbursement to the employee shall not exceed 100% of the tuition and eligible costs and fees. The reimbursement amount may be reduced to satisfy this rule.

If the documents produced by the employee are satisfactory, the Department Head will complete a Personnel Action Form (PAF) indicating approval to proceed with reimbursement. The PAF form must be submitted to the Human Resources Director and then forwarded to the Village Manager for final approval. If approved, the PAF will be submitted to payroll for processing.

TERMINATION FROM EMPLOYMENT

If the employee resigns, submits a resignation, or is terminated by the Village for any reason other than due to a reduction in force or due to circumstances beyond the employee's control (as determined by the Village Manager), prior to receiving reimbursement for a completed course(s) or program, the Village (at the Village Manager's Discretion) may pay a portion of the reimbursement amount on a pro rata basis.

MISCELLANEOUS

At the Village's discretion, the Village Manager may approve exceptions and/or change the provisions of this policy at any time, including the eligibility and reimbursement criteria and the reimbursement amount. The employee's reimbursement request will be processed in accordance with the policy in effect at the time of the request, not the time of the employee's enrollment in the undergraduate or graduate course, or certification or training program.