



<b>Policy Title:</b>	Educational Assistance Reimbursement (HRM.675)
<b>Policy Owner Job Title:</b>	Chief Human Resources Officer

<i>This section to be completed by Compliance</i>	
<b>Current Effective Date</b>	<u>4/2023</u>
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<b>Committee Approved By:</b>	HR Approval Steering Committee
<b>Additional Committee Approvals:</b>	N/A

### Scope:

Renown Health and its affiliated entities, including Renown Regional Medical Center, Renown South Meadows Medical Center, and Rehabilitation Hospital, adopt the following policy and procedure.

### Definitions:

1. **Certificate:** A certificate includes a bundled number of courses that result in a certificate of completion and demonstration of mastery in a particular area.
2. **Professional Certification:** A certification beyond the basic requirements of a profession. A designation earned by an individual identifying that they have demonstrated a higher level of skills, experience, and expertise within their field. Professional certifications generally follow a course of study with a final exam.

### Policy:

#### 1. Eligibility

The following eligibility criteria apply to employees who wish to participate in the program:

- a. Employee in an active, full-time, part-time or per diem position may participate in the program. (See [Types of Employment policy](#)).
- b. Employee must submit an application for approval for all courses and exams. The first application for all programs requires approval by two levels of department leadership. Subsequent course applications for all programs within the same degree and field of study will not require any further approval. The employee must submit each application up to 90 days prior to and no later than 14 days after the course start date (See Section 4 below).

- c. Employees pre-approved for reimbursement who begin a leave of absence after course preapproval, but follow through with the program requirements per policy, will remain eligible for benefit at the end of the course. The employee will be eligible for further reimbursement after returning from leave of absence and on active and benefits-eligible status.

2. Covered Programs: The following programs are eligible for reimbursement.

- a. Associate, Bachelor, Master and Doctorate degrees
- b. Individual Courses (college-level and applicable toward a degree or professional certification)
- c. Professional Certifications
- d. Certificates (both academic and professional)
- e. All programs should be directly related to the employee’s job, related job family or to the healthcare field. Renown, at its sole discretion, reserves the right to deny any application that is not deemed business relevant.
- f. To qualify, all degree related and individual courses must be provided by a nationally or regionally accredited provider.
- g. All certifications/certificates must be on the approved list and those that are basic requirements in clinical professions, such as Basic Life Support (BLS) and other life supports, are not eligible for reimbursement. Certifications/Certificates provided by Renown are not eligible for reimbursement.

3. Annual Benefit

- a. Tuition. 100% of tuition, books and eligible fees will be covered under the program, subject to the following annual cap limits. The annual cap limit is based on the calendar year in which the reimbursement is paid and the employee’s status (i.e., full-time, part-time or per-diem):

	<u>Full-time employees</u>	<u>Part-time employees</u>	<u>Per-diem employees</u>
<u>Annual benefit</u>	<u>\$5,250</u>	<u>\$5,250</u>	<u>\$2,625</u>

- b. Eligible fees. The employee assumes responsibility for all other ineligible expenses.
  - i. Books
  - ii. Lab fee
  - iii. Technology fees

- iv. Registration fees
  - v. Graduation fee (excluding cap and gown)
  - vi. Program fees
  - vii. Course fees
  - viii. Challenge exam fees
- c. Certification/Certificate. Reimbursable costs include initial course/prep fees, exam/testing fees and renewal fees. Costs associated with continuing education courses (CEUs) required for renewal are not reimbursable unless otherwise covered as tuition associated with a degree program.
- d. Employees receiving grants, stipends, tuition discounts and scholarships are not eligible for duplicate reimbursement of educational expenses (e.g., Federal Pell grants, educational partner grants, scholarships, alumni discounts, military discounts/benefits). All financial aid will be applied first to any fees deemed ineligible for Tuition Reimbursement. Any remaining financial aid will be applied to eligible tuition and fees. Financial aid received in the form of student loans will not be deducted from any expenses submitted for tuition reimbursement. All such payments and discounts must be reflected on the same application as the class(es) to which they were applied.

#### 4. Reimbursement Application Process

- a. Employees must complete a reimbursement application up to 90 days prior to and no later than 14 days after the course start date. Applications received more than 14 days after the course start date will not be considered.
- b. A first-time application must be approved by two levels of department leadership. Subsequent applications will be checked for eligibility.
- c. After courses are approved, the employee will receive a confirmation and may proceed with coursework. Employees are responsible for all payments to the school and completing courses with the minimum grade requirement (C or higher for undergraduate, B- or higher for graduate courses, and Pass for Pass/Fail courses).
- d. Within 90 days of the course end date, the employee must submit both a grade report and an itemized proof of payment.
- e. Reimbursement will be paid after the approval of the submitted grade report and the itemized receipt. The reimbursement will be paid in the employee's regularly scheduled pay check within two pay periods.

## 5. Changes in Status and Separation

- a. An employee's employment status will be verified both at time of submitting the application and prior to payment. Employees who change status during an active application will be reimbursed based on their eligibility status at the time of payment.
- b. If an employee, at the request of Renown, changes to a position with a different benefit amount, they shall be reimbursed for any in-progress courses and/or certifications underway at the time of the status change within the limits of their original position. For example, if a full-time employee moves to per diem, they would be eligible for up to \$5,250.
- c. If an employee separates from Renown voluntarily or involuntarily prior to completing the course and/or certification, the employee forfeits any reimbursement.
- d. If for any reason the employee does not remain employed by Renown for the full twelve (12) months following reimbursement, regardless of whether the cessation of employment is voluntary or involuntary, employee must reimburse Renown for any reimbursement processed up to 12 months preceding the cessation of employment. Reimbursement is on a prorated basis with 1/12 of the amount reimbursed being forgiven for each complete month of service rendered. Any monies owed for reimbursement may be withheld from final paycheck or pursued through collections.

## 6. Income Tax Implications

- a. Renown will comply with regulations regarding taxation of tuition reimbursement proceeds, as listed in Section 127 of the IRS Tax Code.

## 7. Right to Amend

- a. The employer reserves the right to amend this policy as circumstances necessitate.

## References/Regulations:

Formerly Tuition and Certification (HRM.675)