

EDUCATION EXPENSE PAYMENT/ REIMBURSEMENT

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The Middle Tennessee School of Anesthesia ("School") will reimburse eligible employees for job related tuition expenses from accredited schools, colleges and universities, as set forth in this policy. Reimbursement will be no greater than the average tuition charged at a state institution in Tennessee. All courses required and elective, which are related to an employee's work or which lead to a job-related degree will be considered.

COURSES AND PROGRAMS ELIGIBLE FOR REIMBURSEMENT

The School will determine, in its sole discretion, whether a degree program or course is job related. Furthermore, this policy is intended to cover only education costs that under income tax laws would be considered excludable from the employee's income as a working condition fringe benefit. As the Internal Revenue code is applied, the nature of specific courses may result in taxable income for the individual.

MAXIMUM REIMBURSEMENT

The School will reimburse employees at the conclusion of a successfully completed course, pursuant to the following schedule:

- Maximum reimbursement, regardless of the institution providing the credit, will be no greater than the average tuition charged at a state institution in Tennessee
- For a 3.5 or higher-grade point average, the School will reimburse 100% of the tuition cost
- For a 3.0 to 3.49 grade point average, the School will reimburse 75% of the tuition cost

No reimbursements will be made for grades lower than a 3.00 (based on a 4.00 scale) grade point average. The maximum reimbursement is subject to hours worked by the individual during the term of the course work. Employees working less than forty (40) hours per week will be reimbursed based on weekly hours worked as a percentage of forty (40) hours per week. For example: if an employee works 100 hours in a quarter in which a full-time person would have worked 200 hours, the maximum reimbursement rate will be 50% (100/200). So, if the employee has a 3.2 average grade point, he or she would receive 50% of the 75% reimbursement for that quarter.

Numerical equivalents of a letter grade may be accepted in lieu of a letter grade, provided the School receives adequate assurances from the accredited institution that the numerical grade is equivalent to a letter grade.

ELIGIBILITY

The following are eligibility requirements for tuition reimbursement under this policy:

- Employees are only eligible for reimbursement for education up to the preferred level specified on their job description
- Faculty
 - Must have completed a minimum of one year as a didactic instructor
 - Must be on the payroll when the course is completed
- Administrators and Staff
 - Must have completed a minimum of one year of service
 - Must be on the payroll when the course is completed
 - A maximum of one course per term will be considered for reimbursement, unless the academic program requires more than one course per term and has been approved by the President's Council.

APPLICATION FOR PRE-APPROVAL OF TUITION REIMBURSEMENT

Employees must obtain pre-approval for tuition reimbursement using the Educational Coursework Request form. This approval must be in writing from the employee and approved by the administrative supervisor and the MTSA President.

APPLICATION FOR REIMBURSEMENT UPON COMPLETION OF COURSE

Upon completion of the pre-approved course, the employee must submit a copy of the official transcript of grades and proof of payment (where applicable). Proof of payment can be established by either a bursar's receipt or a copy of a canceled check (front and back).

GRADUATE AND POST-GRADUATE DEGREE-SEEKING PROGRAM SERVICE REIMBURSEMENT

Employees receiving tuition assistance from MTSA for graduate and post-graduate studies will enter into an agreement with the School regarding the tuition assistance amount and duration of payback which will be determined on an individual and independent basis. Such employees will negotiate with their administrative supervisor who will propose the agreement to the President's Council for approval. Approval will be based on the following considerations, including, but not limited to, organizational needs, length of program, and cost of program.

If the employee ceases to work for MTSA prior to the completion of the agreed upon time, and the cessation of employment is initiated by the employee, then the employee agrees to personally repay the pro-rata amount unamortized. If the employee fails to complete the program while still in the employee of MTSA, the payback period as per terms of the individual agreement would begin.