

Non-taxable Educational Cost Reimbursement in Accordance with IRS Code Sec. 125 & 162

This Form Must Be Submitted to the Finance Department Within 45 Days of Completion of Courses

Employee Name	<input style="width: 95%;" type="text"/>	Employee #	<input style="width: 95%;" type="text"/>	Hire Date	<input style="width: 95%;" type="text"/>
Department	<input style="width: 95%;" type="text"/>	Phone	<input style="width: 95%;" type="text"/>	G/L Acct. #	<input style="width: 95%;" type="text"/>
<i>Mark and complete all of the following items that apply:</i>					
<input type="checkbox"/> CWA	<input type="checkbox"/> IAFF	<input type="checkbox"/> PBA	<input type="checkbox"/> Non-Represented	<input type="checkbox"/> Part-time	
<input type="checkbox"/> Degree (list type)	<input type="checkbox"/> Non-degree: list the benefit of any non-degree course to the employee's current position				
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>				

PRE-APPROVAL: Pre-approval is required by the Department Director before courses begin to ensure courses meet eligibility requirements and reimbursement policy requirements as determined by each Bargaining Unit Agreement or the Personnel Rules & Regulations for non-represented employees. Questions may be directed to the Sr. Accounting Clerk in Payroll: 587-6719 x7505.

Degree related courses: Courses must be from a college or university accredited by an agency that is recognized by the Council For Higher Education Assessment (CHEA), including required prerequisite and remedial courses (see page 2, #1).

Non-degree related courses: Courses must have a direct relationship and benefit to the employee's current position. Courses must also be from a college or university accredited by an agency that is recognized by the Council For Higher Education Assessment (CHEA), including required prerequisite and remedial courses (see page 2, #1); or, courses must be from an accredited, reputable or well-respected technical school or trade school that is approved by the department director.

Eligible costs per IRS - degree related or non-degree related: Tuition and any mandatory fees directly related to courses, such as technology fees, athletic fees, library fees, lab fees and test fees. Mandatory books, materials, supplies, and course-specific software that cannot be used after the course is completed (see page 2, #6).

Ineligible costs per IRS - degree related or non-degree related: Transportation (fuel, parking, tolls, etc.), consumable supplies (paper, pencils, etc.) materials that can be used after the course is completed, such as calculators, tools, general software (MS Office, etc.) and items that are not directly related to a course, such as enrollment test fees (GMAT, GRE, etc.), application fees, graduation fees, etc.

List the course number and title as they appear in the school catalog:

Educational Institution	Course Number	Course Title	Course Start & End dates	Estimated Total Cost

**Please keep this form until courses are completed and Final Approval process on page 2 is completed.*

Certification: I have read and understand the requirements summarized above and the educational reimbursement policy applicable to my position. I have received answers to all my questions.

Employee Signature

Date

Pre-Approval Dept. Signature

Date

FINANCE DEPARTMENT USE ONLY (Revised 08/07/2017)

Total Authorized Reimbursement: \$ Approved Signature/Date:

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Final Approval Process (after courses end)

Mark All Items "Y" or "N/A"	Documentation <u>must</u> be provided to support each item below unless an item is "N/A":
	1. School accreditation (N/A for well-known State or private schools, such as SPC, USF, UT, UF, FSU, etc.)
	2. Course title and description that identifies the course and demonstrates a benefit to position, if applicable.
	3. Beginning and ending course dates (Official course dates, <u>not</u> the first or last day attended.)
	4. Tuition costs and course fees (Fee schedule, statement, etc. that lists all required costs.). Note: Some tuition costs and fees are ineligible - see summary of eligible and ineligible costs on page 1.
	5. Proof of payment of tuition costs and course fees (Formal account statement from the school is <u>required</u>).
	6. Required (mandatory) books, materials, software and supplies costs (Submit copy of the Syllabus page, email, course description, etc. with mandatory requirements). Note: Books, materials, supplies, etc. are ineligible if they are not mandatory or if the items can be used after the course is completed, such as calculators, lab coats, hand tools or electronic equipment. Items must be course-required and course-specific, for example: pens, paper and MS office software are ineligible, but a one-time use software program is eligible as long as it cannot be used after the course is completed.
	7. Proof of payment of course-required books, materials and supplies (Receipt, account statement, etc.).
	8. Final grades or if grades are not given, proof of successful course completion (Certification, etc.).
	9. Credit hours earned or if hours are not earned, proof of successful course completion (Certification, etc)

*Do not press ENTER when entering dollar amounts	*Course 1	*Course 2	*Course 3	Total
Course End Date (Official end date, not last day attended.)				
Grade & Credit Hours, if applicable (see page 2, #8 & #9)				
Eligible Tuition and Fee Costs (a)	\$	\$	\$	\$0.00
Eligible Books, Materials and Supplies Costs (a)	\$	\$	\$	\$0.00
Deduct: Payments made by other parties to or on behalf of employee (b)	-\$	-\$	-\$	\$0.00
Net Educational Costs, minus deductions, if any (b)	\$0.00	\$0.00	\$0.00	\$0.00
Total Reimbursement Request (c)	\$0.00	\$0.00	\$0.00	\$0.00

- NOTES:
- (a) Tuition, fees, books, materials and supplies costs must meet IRS regulations (see above descriptions and the policy).
 - (b) Payments made by other parties to or on behalf of the employee must be deducted, such as: GI Bill, scholarships, grants, prepaid college account, etc. Costs paid with sources that must be repaid by the employee such as loans should not be deducted.
 - (c) Total Reimbursement Request cannot exceed Net Educational Costs and is further limited by a total dollar amount per fiscal year according to each Bargaining Unit Agreement or the Personnel Rules & Regulations for non-represented employees.

I hereby request reimbursement in compliance with the terms and conditions of my Bargaining Unit Agreement or the Personnel Rules and Regulations, which I have read and understand and have had all my questions answered.

I hereby certify that the above information is true, complete and correct and I am fully entitled to receive the reimbursement requested in accordance with the terms and conditions of my Bargaining Unit Agreement or the Personnel Rules and Regulations and the Educational Cost Reimbursement Policy, which is summarized on page 1.

All required supporting documentation listed above (#1-#9) is included with this form to substantiate the reimbursement requested.

I understand that this form must be submitted to the Finance Department within 45 days after completion of courses.

I understand that if this form is incomplete, incorrect or lacks the required supporting documentation, the form must be returned to me for correction, because it is an official City document, which may delay my reimbursement.

Employee Signature

Date

Final Approval Dept Signature

Date