

HUMAN RESOURCES

Instructions for Classified Tuition Reimbursement

This application must be submitted to the employee's agency Tuition Reimbursement Approval Officer at least <u>two-weeks prior</u> to the start of classes. For UConn Health Center, applications must be submitted to Human Resources, MC 4035

The application must state the cost per credit for the course. Any financial aid received from other sources, e.g. BEOG, Title XX etc. must be stated. Loans given directly to the employee that must be repaid need not be reported. If a loan is paid directly to the educational institution a statement must be submitted with the application explaining that financial aid is in the form of a loan.

Any changes in course titles, **failure or dropping** of a course must be reported to the agency's officer within 10 days.

All tuition reimbursements for courses that are not job related are subject to taxes and are included with the employee's wages. All tuition reimbursements that are job related are **not** subject to taxes.

Determination of reportability under Section 132IRC- Employees should refer to IRS regulations or consult a tax professional with questions concerning the reportability of a tuition reimbursement. It is the employee's responsibility to determine if a reimbursement is reportable and therefore taxable.

Bargaining units have different tuition-reimbursement guidelines with regard to the number of courses allowed, the rate of reimbursement and the amount of funds allocated. For specific rules and regulations employees should consult their contract or Tuition Reimbursement Officer.

Authorization to participate in the tuition reimbursement program will be sent to each applicant. All correspondence programs, preparation and self-development programs must be reviewed by the State Personnel Tuition-Reimbursement Coordinator **prior** to an employee beginning the course of study.

At the end of each semester, employees must submit receipt of payment and grade report or transcript to their agency Tuition Reimbursement Officer. This paperwork <u>must</u> be received by the agency no later than <u>February 1st</u> for summer and fall semester courses and <u>June 1st</u> for spring courses.

All courses beginning in May will be credited toward the next fiscal year and subject to available funds and collective bargaining agreements.

Please contact Human Resources, 860-679-2426, with any questions.