

CO-101
INSTRUCTIONS

For information regarding eligibility requirements, please refer to the Eligibility section on page two of these instructions.

This application must be submitted to the employee's agency Tuition Reimbursement Approval Officer at least **two weeks prior** to the start of classes. In most agencies, Tuition Reimbursement Approval Officers are located in the personnel or training unit. *Please refer to Addendum A (Tuition Reimbursement Officers by Agency) of the State of Connecticut Tuition Reimbursement Program manual.*

This 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 - Section 132IRC* 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 *Collective Bargaining Agreement* or Tuition Reimbursement Officer. See *Addendum A.*

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.

Receipts must be received by the agency before the end of the semester courses and June 15th for spring courses.

A fiscal year is July 1st to June 30th. For example: July 1, 2015 through June 30, 2016 is fiscal year 2016.

Eligibility

In order to be eligible to receive tuition reimbursement, the employee, educational institution and course must meet the following requirements:

1. **Employee Eligibility:** As indicated above, each collective bargaining agreement has different requirements and eligibility criteria. For example: Some collective bargaining agreements require that an employee complete an initial working test period before being eligible to apply for tuition reimbursement. Please refer to the appropriate Collective Bargaining Agreement to determine if you meet the eligibility criteria required by your union contract.
2. **Educational Institution:** Educational institutions of higher learning must be accredited. You can check the Council for Higher Education Accreditation database at www.chea.org or the US Department of Education Database of Accredited Postsecondary Institutions and Programs to confirm that your educational institution is accredited. If you are attending a Private Occupational School, you can verify that the school has been approved by the State of Connecticut Office of Higher Education by checking their list of Approved Private Occupational Schools.
3. **Course Eligibility:** Your collective bargaining agreement may have course requirements in order to be reimbursed under tuition reimbursement (i.e. towards upward mobility, continuing your education in a job-related field etc.) Please refer to the appropriate Collective Bargaining Agreement in order to determine if your course meets the eligibility criteria required by your union contract.