

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

950



FROM: Human Resources Department

SUBMITTAL DATE:
December 2, 2010

SUBJECT: Educational Support Program (ESP) and Board Policy C-7

RECOMMENDED MOTION: That the Board of Supervisors approve 1) the proposed revision of the Educational Support Program (ESP) and revised Board Policy C-7, effective January 1, 2011; and 2) authorize the Asst. County Executive Officer/Human Resources Director to amend the County of Riverside Education Reimbursement Plan (Attachment "A") as outlined in Board Policy C-7 (Attachment "B").

BACKGROUND: The purpose of the Educational Support Program is to encourage and facilitate employee career development. The Program reimburses approved educational expenses and loans consistent with Internal Revenue Service (IRS) Code Section 127.

Barbara A. Olivier
Asst. County Executive Officer/Human Resources Dir.

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	Yes
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	No
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2010/11

SOURCE OF FUNDS:	Positions To Be Deleted Per A-30:	<input type="checkbox"/>
	Requires 4/5 Vote:	<input type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE

BY:
Elizabeth J. Olson

County Executive Office Signature

- Consent
- Policy
- Consent
- Policy

Dept't Recomm.:
Per Exec. Ofc.:

Prev. Agn. Ref.: 4/25/2006; 3.18 | District: ALL | Agenda Number:

3.36

FORM APPROVED COUNTY COUNSEL
BY:
DATE: 12/2/2010
Departmental Concurrence

BACKGROUND continued:

The Human Resources Department recommends the following changes to the ESP and Board Policy C-7 effective January 1, 2011.

1. Treat reimbursement of loans and expenses for education received prior to employment as taxable income. Currently such reimbursements are treated as non-taxable income. This change will align ESP practice with the current Internal Revenue Service position that such reimbursements are taxable income. Program reimbursements for approved education loans and expenses made concurrent with employment will continue to be treated as non-taxable.
2. Eliminate provision for advance payment of loans and educational expenses. To date, the ESP has made no advance payment for education loans and expenses.
3. Other language cleanup detailed in the amended and restated Education Reimbursement Plan (Attachment A) and Board Policy C-7 (Attachment B) clarifying plan provisions, primarily grammatical corrections.

Implementation of these recommendations will have no impact on Net County Cost, as individual departments authorized and fund all reimbursements.

COUNTY OF RIVERSIDE
EDUCATION REIMBURSEMENT PLAN

(as amended and restated on DecemberNovember 201006)

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SIGNATURES 8

RECITALS

WHEREAS, the County of Riverside has experienced substantial growth over the last several years; and

WHEREAS, in order for the County to be able to serve the needs of its citizens and keep pace with this growth, it has been necessary for the County to add additional personnel, especially in professional and technical areas; and

WHEREAS, the County's ability to attract and retain qualified workers is declining in light of both issues unique to Riverside County and problems facing the nation as a whole, including the slowing growth of the workforce, pending retirements by the "baby boom" generation and the failure of society to educate young people;

WHEREAS, the County believes that in order to be able to serve the needs of its growing population and to attract and retain needed professional and technical workers, it is necessary to develop its own workforce through providing an incentive for its eligible employees to obtain higher education; and

WHEREAS, the County Board of Supervisors adopted revised Policy C-7, Support for Employee Training and Education, on August 29, 2006, which grants the authority to the County Executive Officer or his/her designee to adopt a plan to accomplish the foregoing goals;

NOW, THEREFORE, pursuant to the authority granted in Board of Supervisors' Policy C-7, Support for Employee Training and Education, the County Executive Officer hereby adopts this Amended and Restated Education Reimbursement Plan, effective as of [REDACTED] August 29, 2006.

ARTICLE I

PURPOSE AND SCOPE

Section 1.1 Purpose. The purpose of the County of Riverside Education Reimbursement Plan is to provide eligible County employees with assistance in the payment of eligible expenses related to post-secondary school courses of study involving subject matters considered by the County to be critical to its provision of services to its residents, whether or not such courses of study lead to the earning of a post-secondary school degree or other certification. This plan will assist eligible employees with the financial burdens associated with the expenses incurred by them in the pursuit of their studies.

Section 1.2 Scope. —The benefits provided under this Plan consist of reimbursements of Eligible Expenses and Eligible Loans ~~and advances for the payment of Eligible Expenses~~, which may be given at the discretion of the Plan Administrator.

ARTICLE II

TITLE AND DEFINITIONS

Section 2.1 Title. This plan shall be known as the County of Riverside Education Reimbursement Plan.

Section 2.2 Definitions. The following words, when used in this Plan, have the meanings set forth below:

(a) "Accredited Educational Institution" means a junior college, college, university or other post-secondary educational institution acceptable to the County.

~~(b) "Advances" means amounts advanced by the County for the payment of Eligible Expenses prior to the commencement of the educational course of study. Advances will be made, if at all, subject to the terms and conditions of Section 4.2 below.~~

~~(be)~~ "Code" means the Internal Revenue Code of 1986, as amended.

(cd) "County" means the County of Riverside.

(de) "Education" means post-secondary school courses of study taken or to be taken by an Eligible Employee at an Accredited Educational Institution involving subject matters considered by the County to be critical to its provision of services to its residents, whether or not such courses of study lead to the earning of a post-secondary school degree or other certification.

(ef) "Eligible Employee" means an employee of the County who meets the criteria set forth in Section 3.1 below.

(fg) "Eligible Expenses" means expenses for Education, including but not limited to, tuition, registration and lab fees, and payments for required books, supplies, and equipment but excluding Excluded Expenses, reasonably and necessarily incurred by an Employee [REDACTED].

(gh) "Eligible Loan" means a loan that is issued by any United States governmental entity or agency (Federal, state or local), academic institution, or commercial lender to an Eligible Employee to enable such employee to pay Eligible Expenses.

(hi) "Employee" means an employee of the County of Riverside.

(ij) "Excluded Expenses" means expenses for Education other than Eligible Expenses, including but not limited to the cost of tools or supplies that an Employee retained after completing a course of instruction (other than textbooks) or for meals, lodging, transportation or other living or incidental expenses incurred by an Employee, regardless of whether a loan was incurred to pay such expenses.

(jk) "Expense Statement" means a statement of Eligible Expenses from an Accredited Educational Institution. The County will accept an Expense Statement received from such institution through the U.S. mail or via other means that enables the County to verify the source of the statement.

(k) "Loan Repayment" means the payment by the County to an Eligible Employee to reimburse him or her for the amount needed to repay an Eligible Loan (subject to the limitation set forth in Section 5.1 below) or payment to a lender on behalf of an Eligible Employee for such purpose.

(l) "Loan Statement" means a statement of a loan account provided to the County by the lender or servicing agent for an Eligible Loan. Such statement shall detail the current loan balance, interest charges, and other information, such as an account number or payment address. The County will accept a Loan Statement received from the servicing agent through the U.S. mail or via other means that enables the County to verify the sources of the statement.

~~(m)~~ "Plan" means the County of Riverside Education Reimbursement Plan.

~~(n)~~ "Plan Administrator" means the Director of the County Human Resources Department or his or her designee.

(o) "Reimbursements" means amounts provided by the County for the payment of Eligible Expenses at the successful completion of the educational course of study with an approved career development plan. Reimbursements will be made, if at all, subject to the terms and conditions of Sections 3.1 and 4.2 below.

~~(o) "Reimbursement" means the payment by the County to an Eligible Employee to reimburse him or her for the amount needed to repay an Eligible Expense or an Eligible Loan (subject to the limitation set forth in Section 5.1 below) or, in the case of an Eligible Loan, payment to a lender on behalf of an Eligible Employee for such purpose.~~

ARTICLE III

ELIGIBILITY

Section 3.1 Eligibility. Employees of the County are eligible to receive ~~Reimbursements-benefits (or Advances)~~ under this Plan if they meet the following requirements:

(a) They are either (i) regular employees (as defined in section 1 of Ordinance 440 of the County of Riverside, California, as the same may be amended from time to time) who have completed their initial probationary period, or have been hired for a position designated by the Human Resources Director as difficult to recruit and retain; or (ii) temporary or Per Diem employees working as in a Certified-Nursing Assistant classification or in any nursing classification in any County Department who works a minimum of 520 hours in any fiscal year;

(b) The employee receives or received at least a grade of "C" in undergraduate courses or "B" in graduate courses or its their equivalent grades for each course for which he or she seeks Reimbursement hereunder;

(c) The employee follows the written procedures adopted by the Human Resources Department for the administration of this program; and

(d) In the case of an employee seeking Loan Repayment Reimbursement, the employee must have has received a degree from an accredited college or university to which the proceeds of the Eligible Loan were paid.

Section 3.2 Prorata Benefits. Part-time regular employees who are eligible to participate and Temporary or Per Diem employees regularly scheduled to work less than 36 hours per week who are otherwise eligible to participate will receive a prorata level of benefits hereunder. For instance, an employee working 20 hours per week requesting reimbursement for \$4000 in eligible expenses would qualify for half the amount as they worked half of the full time requirement of 40 hours per week.

ARTICLE IV

REQUIREMENTS FOR BENEFITS

Section 4.1 RequestApplication for Loan RepaymentReimbursement. An employee who has met the eligibility requirements set forth in Section 3.1 may apply for Loan RepaymentReimbursement hereunder by submitting to the Plan Administrator a completed Loan Repayment request packetapplication, using a form provided by the Plan Administrator. Such requestapplication shall include, among other items, official transcripts, including grades, of the course of study pursued by the Employee, evidence of the degree received, ~~if any,~~ an Expense Statement or Loan Statement, as the case may be, and a certification by the Employee that the expenses or loans were incurred solely for Eligible Expenses. The Pplan Administrator may require that the applicant for Loan RepaymentReimbursement submit letters of reference, appear for an interview and

submit other substantiation that the expenses or loans were incurred solely for Eligible Expenses.

Section 4.2 Applications for ReimbursementsAdvances. An employee who has met the eligibility requirements set forth in Section 3.1 may apply for ReimbursementsAdvances hereunder by submitting to the Plan Administrator a completed application, using a form provided by the Plan Administrator. Such application shall include, among other items, details of the proposed course of study, including a list of courses required to complete the degree or certification, syllabus or other official description for the course(s) proposed to be taken, estimated tuition costs, estimated graduation date, ~~evidence of the Employee's financial need~~, and a certification by the Employee that the expenses are to be incurred solely for Eligible Expenses. The Plan Administrator may require that the applicant for Reimbursement submit letters of reference, appear for an interview and submit other substantiation that the expenses will be incurred solely for Eligible Expenses. It shall be the policy of the County that ReimbursementsAdvances will be granted solely within the absolute discretion of the Plan Administrator.

Section 4.3 Determination. Within a reasonable amount of time~~30 days~~ after an Employee submits a completed application as required by Section 4.1 or 4.2, the Plan Administrator shall make a determination of whether the Employee is an Eligible Employee and whether the amounts for which he or she is seeking Loan Repayment or Reimbursement or Advances are Eligible Expenses and/or Eligible Loans. Such determinations shall be within the sole and absolute discretion of the Plan Administrator and his/her determinations shall be final and binding.

ARTICLE V

PAYMENT OF ELIGIBLE EXPENSES OR LOANS

Section 5.1 Annual Maximum Allowable. An Eligible Employee may receive Loan Repayment reimbursement for Eligible Expenses or Eligible Loans (or Advances), up up to the annual maximum permitted from time to time under section 127 of the Code. An Eligible Employee may receive Reimbursement for Eligible Expenses up to an annual maximum equal to the annual registration fees published by the University of California, Riverside, for their degree or certification coursework for each academic year, in accordance with the provisions of this program. Any reimbursements which exceed the section 127 limits will be taxable income to the employee. Any reimbursement amount that is provided education received prior to employment will be treated as taxable income. All tuition reimbursement paid to an Employee by any department of the County shall reduce any amounts payable under this Plan.

Section 5.2 Alternative Sources of Payment. An Employee eligible for reimbursement from another source (such as scholarships, grants, or certain other types of funding from Employer) may seek Reimbursement ~~(or Advances)~~ under this Plan. In such cases, the Reimbursements ~~(or Advances)~~ provided under this Plan will be considered the secondary pay source, and the Employee will only be eligible for Reimbursement ~~(or Advance)~~ for the difference between the amount received from the other funding sources and the actual Eligible Expense ~~or Eligible Loan Amount.~~

Section 5.3 Payments of Loan Repayment and Reimbursement. Payment for Eligible Loan ~~reimbursement~~ Repayment will be made either biweekly or in one annual payment on the Employee's regular paycheck, up to the annual maximum allowable Loan Repayment amount ~~Reimbursement~~. Reimbursement for Eligible Expenses will be made as a one-time payment upon the Employee's submission of all required documentation at the completion of each academic term, in accordance with an approved career development plan.

~~Section 5.4 — Payments of Advances. Payment of Advances will be made at the time required by the Accredited Educational Institution to enable the Employee to pursue the course of study.~~

~~Section 5.4 Termination of Benefits. No Eligible Employee shall have a vested right to Loan Repayments or Reimbursements under this Plan; and if an Employee ceases at any time to be an Eligible Employee or if this Plan is terminated by the County, all Loan Repayments or Reimbursements under this Plan shall immediately cease.~~

~~Section 5.5 Repayment to County. The County may seek to recoup all amounts previously paid using whatever legal means it deems appropriate in the event that the Plan Administrator determines either of the following circumstances that:~~

~~(a) If the Plan Administrator determines that a~~ An Employee who has received Loan Repayment or Reimbursements was not an Eligible Employee;

~~(b) that~~ The expenses for which an Employee ~~he or she~~ has received Reimbursements were not Eligible Expenses; or

~~(c) that~~ The loans for which ~~he or she~~ an Employee received Reimbursements were not Eligible Expenses or Eligible Loans; ~~or~~

~~(b) — If the County has made Advances on behalf of an Employee and the Employee ceases to be an Eligible Employee or ceases to pursue the course of study for which the Advances were made.~~

ARTICLE VI

MISCELLANEOUS

Section 6.1 Qualification. This plan is intended to constitute a qualified educational assistance plan under section 127 of the Code. If the Loan Repayment or Reimbursement paid to an Eligible Employee does not meet the requirements set forth under section 127 of the Code, the County shall treat ~~any~~ such payments as taxable income to the Employee.

Section 6.2 Excess Benefits. ~~Tuition Reimbursement (or Advances)~~ payable under this Plan is considered a non-taxable benefit up to a dollar limit specified under ~~in~~ section 127 of the Code for a given calendar year (for example, \$5,250 in calendar year ~~201006~~). ~~Since~~ Because an Employee might receive Reimbursements in a given calendar year for courses in that year and for the prior year, if the combination of Reimbursements exceeds the non-taxable allowance under the Code, the County shall treat any reimbursements above that dollar limit as taxable income to the Employee.

Section 6.3 Amendment or Termination. The County reserves the right to amend or terminate this Plan at any time and to any extent that it may deem advisable or appropriate. No amendment shall be effective unless such amendment is made in compliance with all applicable Federal, state or local laws, statutes or regulations.

Section 6.4 Governing Law. This Plan shall be construed, administered, and governed in all respects under California and Federal tax law.

Section 6.5 Enforceability. If any provision of this Plan shall be held illegal or violate section 127 of the Code for any reason, such determination shall not affect the remaining provisions, and such provisions shall be construed so as to effectuate the purpose of this Plan.

Section 6.6 Administration of the Plan. The operation of the Plan shall be under the supervision of the Plan Administrator. It shall be a principal duty of the Plan Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees ~~entitled~~ eligible to participate in the Plan. The Plan Administrator shall have full power to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Plan Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

(a) To make and enforce such rules and regulations as the Plan Administrator deems necessary or proper for the efficient administration of the Plan;

(b) To interpret the Plan, the Plan Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;

(c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;

(d) To avoid discrimination under the Plan by providing benefits to Eligible Employees in accordance with Treas. Reg. §1.127-2(e);

(e) To provide Eligible Employees with a reasonable notification of their benefits available under the Plan;

(f) To approve reimbursement requests and to authorize payment; and

(g) To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of section 127 of the Code and the Treasury regulations there under.

IN WITNESS WHEREOF, the undersigned has caused this document to be executed by its duly authorized officer on this _____ day of ~~December~~November, 200610, effective as of ~~██████~~August 29, 2006.

COUNTY OF RIVERSIDE

By: _____
~~Barbara A. Olivier~~Ronald W. Komers
Assistant CEO/Human Resources Director
County of Riverside, California

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Policy:

A. Through the Departments

It shall be the policy of the Board of Supervisors that an employee may be reimbursed the actual cost of tuition or registration fees upon successful completion of a course offered by an institution of higher learning, training facility, or following attendance of a workshop, seminar or institute, providing that such training is designed to improve the employee's effectiveness in performing his or her currently-assigned duties.

Subject to the availability of funds, reimbursement for such training may be authorized as follows:

Section. 1. By the Department Head

- a. When the tuition or registration fee is \$500.00 or less.
- b. When the cost of training, in any amount, is reimbursed from funds administered by state or federal agencies.

Section. 2. By the Human Resources Department and Executive Office

- a. When the tuition or registration fee is more than \$500.00 (for all training except training referred to in Sec. 1.(B) above).
- b. Such approval shall be obtained prior to the commencement of the training.

B. Through the Educational Support Program

In addition to reimbursement for training required in an employee's current position, support for education will be provided through the County's Educational Support Program, as described herein:

Section. 1 PURPOSE: To encourage and facilitate career development through a program whereby employees of the County are:

- a. Reimbursed for the costs of textbooks, tuition, registration, and laboratory fees for courses required to obtain an undergraduate or graduate degree, or a license or certification in an approved career development plan;
- b. Provided with a reduced work schedule while continuing to be paid as a full-time employee, to allow time to complete training or educational requirements for a degree or certification within an approved career development plan; or

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- c. Provided with alternative support to achieve educational and training goals within an approved development plan; or,
- d. Provided with educational loan repayment assistance as a hiring or retention incentive under Section 127 of the Internal Revenue Service (IRS) Code
[that meets the requirements of Code section 127 of the Internal Revenue Code even if such amounts are determined not eligible for exclusion from taxation under Code Section 127]—

Section. 2 **ELIGIBLE EMPLOYEES:** Regular full-time employees and part-time employees (on a pro rata basis) who have completed their initial probationary period, or have been hired for a position designated by the Human Resources Director as difficult to recruit and retain, are eligible to participate in this program. In addition, any temporary or Per Diem employee working in a nursing classification as a Certified Nursing Assistant or nursing classification in any County agency/department who These —which duplicate training the employee has already received works a minimum of 520 hours in any fiscal year, may take advantage of the Educational Support Program. Temporary or Per Diem employees regularly scheduled to work less than 36 hours per week are eligible for a pro-rata level of reimbursement.

Section. 3 **PROGRAM ENTRY & PARTICIPATION:** For the Educational Loan Repayment Program employees will complete a request for loan repayment packet provided by their department application along with documentation of their loan. For all programs that provide support while the employee completes coursework towards a degree or certification, the following procedures apply:

- a. Employees who wish to receive support or participate in the program will complete an application and may be evaluated to determine aptitudes and personal value orientations related to the chosen field.
- b. Where appropriate, participants in the Educational Support Program will be interviewed and receive career development resources outlining the jobs to which they are most suited, availability of such jobs within the County organization, and requirements for job eligibility.
- c. A counselor will assess which jobs would be the best fit for the employee and counsel him/her how to achieve education, training, or experiential requirements for specific jobs. If educational funding is being requested, this plan will then be formalized in a proposed personal Career Development Plan.

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- d. The sponsoring agency/department(s) and the Human Resources Department will review the applicants and their proposed plan for suitability prior to admittance to the program. Only those judged likely to succeed will be admitted, and placement will be on a first-come, first-served basis.
- e. Participating employees will be responsible for participating in periodic counseling sessions, approximately every ninety days, to monitor progress in meeting the goals of their personal Career Development Plan.

Section. 4 **COURSES ELIGIBLE:** The following criteria will be used in determining eligibility for reimbursement:

- a. Undergraduate and graduate level coursework is eligible for reimbursement only if courses are required to obtain a degree, license, certificate or other qualification approved through the Educational Support Program.
- b. Courses must be satisfactorily completed. A grade of "C" or its equivalent is required for reimbursement of undergraduate coursework. A grade of "B" or its equivalent is required for reimbursement of graduate level coursework.
- c. Courses must be offered by an accredited educational institution that has been approved by the Human Resources Director or designee.
- d. Review courses may be eligible if approved by the Human Resources Director or designee.

Section. 5 **COURSES NOT ELIGIBLE FOR REIMBURSEMENT:**

- a. Those which are not required by an approved Career Development Plan.
- b. Those which duplicate training the employee has already received.
- c. Those which are not offered through an accredited educational institution that has been approved by the Human Resources Director or designee.

Section. 6 **TUITION & TEXTBOOK REIMBURSEMENT:**

- a. Tuition & Textbook Reimbursement – The County will provide one hundred percent (100%) reimbursement of tuition for job-related, or approved career-related courses, up to an annual maximum equal to the annual fees published by the University of California - Riverside for their degree coursework for each academic year, in accordance with the provisions of

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~~this program. Required textbooks, registration and laboratory fees will also be reimbursed at cost. [Annual Any amount of reimbursement of expenses that exceed the annual limit permitted by Internal Revenue Code Section 127 limits will be treated as taxable income to the employee. Reimbursement of expenses for education received prior to employment will be treated as taxable income to the employee.]~~

- ~~b. Advanced Reimbursement — On rare occasions, an advancement may be made to employees prior to beginning their coursework if the employee can show a financial hardship. New employees, however, will not be reimbursed in advance until they have completed their initial probationary period of employment with the County. If the course is not satisfactorily completed, the employee will reimburse the County immediately for all monies received. If an employee terminates prior to completion of the course, the monies advanced for that course must be reimbursed to the County immediately. Unpaid amounts will accrue interest at the legal rate as determined by the Human Resources Director until paid. Temporary and Per Diem employees are not eligible for reimbursement in advance of completion.~~

Section. 7 20-20 WORK-SCHOOL PROGRAM

- a. **Basic Structure of 20-20 Program** — This program consists of an agreement that the County will provide paid release time for up to three years while the employee attends school full-time, participates in required fieldwork or clinical hours, and continues working at the County for 20 hours per week. In exchange, the employee signs an agreement requiring them to remain in County service for a minimum of one year, or prorated portion thereof, in exchange for each year of support provided to them while studying for the approved degree, licensing, or certification. ~~to continue working at the County on a year for year basis after completion of their degree or certification.~~ The rules regarding eligibility, program entry, and eligible coursework apply to this program as well.
- b. **Agency/Department Commitment** — ~~The agency/department in which the employee is currently working will be reimbursed from the Educational Support Program Fund for the paid release time provided to the employee.~~ The agency/department will be able to use companion positions or temporary employees through TAP to fill behind those in the 20-20 program

Section. 8 OTHER FAST-TRACK EDUCATION OPTIONS

Other fast-track programs in partnership with accredited colleges, including

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focused programs held on-site at the County's facilities and tuition discounts for County employees, will be developed within the Educational Support Program where possible. Participation in one of these programs may involve a 20-20 schedule, payment of eligible expenses ~~tuition and books~~, or another combination of monetary support and schedule accommodation, as determined by the Human Resources Director with the school and sponsoring departments.

Section. 9 **COSTS NOT COVERED:** In terms of both time and money, the following costs are not covered by this program:

- a. Courses are generally taken on the employee's own time, on compensatory time, vacation time, or annual leave approved in advance by the agency/department head. Agency/department heads are encouraged to adjust schedules whenever possible to allow employees to attend classes during regular work hours when necessary, including flextime hours. The 20-20 program and certain fast-track programs are exceptions to this general rule.
- b. Neither transportation nor mileage reimbursement are provided for by this program.
- c. Parking fees, meals, lodging and other costs not specifically covered in this program will not be paid by the County.
- d. Costs for which reimbursement is received from other sources (such as scholarships, grants, or certain other types of funding from Employer) are not reimbursable from the County. Reimbursements provided through this program will be considered the secondary pay source, and the Employee will only be eligible for Reimbursement for the difference between the amount received from the other funding sources and the actual Eligible Expense.
- e. Conventions, seminars, workshops and conferences, not qualifying as a required degree related course, are not covered by this reimbursement program.

Section.10 **EDUCATIONAL SUPPORT PROGRAM ADMINISTRATION:** The Human Resources Director will implement and administer this program, and will have the authority to administratively interpret its provisions. Approval of the Human Resources Department and preparation of an approved Career Development Plan are required conditions for reimbursement. Applications for reimbursement should be received by the Human Resources Director prior to the first class session. An official record of ~~r~~Required documentation grades and receipts must be received by the Human Resources Director within ~~sixty~~sixty (60) days after completion of

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~~each academic term completion~~~~last class session~~. New employees will not be reimbursed until they have completed their initial probationary period with the County. The Human Resources Director may develop such forms and additional procedures which are deemed necessary to accomplish the intent of this Educational Support program. Any or all sections of this program may be amended or discontinued at any time.

Section. 11 MANAGEMENT/EMPLOYEE PARTICIPATION CONDITIONS: In an effort to reasonably accommodate management and the participating employees, the following conditions will apply:

- a. The employee is responsible for performing current job assignments in addition to participating in the program.
- b. The employee must select the most cost effective educational program which will be approved by County Human Resources prior to enrollment.
- c. The agency/department will determine reasonable flextime hours and course loads to meet both the agency/department and employee needs. Employees may be permitted to change their regular work hours if this practice does not negatively impact the agency/department's ability to accomplish work objectives.
- d. ~~Employees participating in a 20/20 Program are required to remain in County service for a minimum of one year, or prorated portion thereof, in exchange for each year of support provided to them while studying for the approved degree, licensing, or certification. A minimum of one year of County service is required subsequent to the completion of the class or program that generated the expenditure, with the exception of the Work-Study Program and the Educational Loan Repayment Program.~~
- e. If an employee leaves County employment for any reason, except as set forth in Section 11g herein, before satisfying the requirements of Section 11d herein, ~~s/he the employee~~ will reimburse the County for that prorated portion of the program expenditures that the employee did not exonerate through continued County employment. The entire amount owed by the employee will be due and payable at the time ~~s/he the employee~~ leaves County service. Any amount not paid at that time will accrue interest at the legal rate until paid in full, and will be subject to collection activity, including court, if necessary.
- f. If the employee does not complete the entire degree, licensing or

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certificate program for the 20/20 Program, ~~s/he the employee~~ will not be required to reimburse the County for any program expenditures so long as ~~the employee s/he~~ remains in County service for the same length of time as required under Section 11d to satisfy the program obligations.

- g. Participants are not exempt from normal disciplinary action should work performance become unsatisfactory. Participants terminated for cause are required to reimburse program expenses upon termination on a prorated basis.
- h. If a reduction in force or permanent disability which prevents the employee from gainful employment occurs, resulting in the loss of County employment, or if death occurs, the participant is not obligated to reimburse program expenses.
- i. Participants who voluntarily terminate County employment are required to reimburse program expenses using one of the following options: (1) lump sum payment of balance due; or (2) monthly payments of balance due which include interest at the ~~legal~~prevailing rate as determined by the Human Resources Director. The County will pursue collections, including filing a claim in Small Claims Court, if necessary, to recoup amounts owed.
- j. Upon completion of the ~~approved~~required degree, license or certification, the Educational Support Program~~Department/Agency Head(s)~~ will provide the participant with resources on County recruitment practices ~~and~~coordinate with the Human Resources Department to establish eligibility for placement in available positions for which the employee may now qualify.

Section. 12 EDUCATIONAL LOAN REPAYMENT PROGRAM: In addition to the methods of educational support provided above, the County may provide assistance to regular employees to repay student loans ~~on a monthly basis~~. Temporary and Per Diem employees are not eligible for this program.

- a. Hiring Incentive -The County will ~~may~~ pay an amount equal ~~up~~ to the amount of the employee's monthly payment on a student loan as an incentive to join the County workforce, and the monthly nature of the payment would become a retention incentive as well.
- b. Retention Incentive – For current County employees with outstanding student loans, this benefit will ~~may~~ be available as a retention incentive.

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- c. Eligibility – This program would be limited to Nursing, Baccalaureate, Juris Doctorate and Master's degree graduates employed in a position that has been designated as difficult to recruit or retain. Approval by the hiring agency/department and the Human Resources Department is required.
- c. Maximum Benefit – The benefit is limited to \$5,250 per year.

If the any educational assistance paid to an employee pursuant to this Policy does not meet the requirements set forth under Internal Revenue Code section 127, and will be established under Section 127 of the Internal RevenueRS Code, the County shall treat any such payments as taxable income to the employee, to ensure its non-taxability. Reimbursement for loans for education received prior to employment will be treated as taxable income to County employees. Repayment of qualifying loans which include repayments of qualifying loans, which will include only those incurred for education received concurrent with County employment, will continue to be reported as non-taxable benefits.

~~Reimbursement for travel expenses associated with employee training shall be authorized in accordance Board Policy D-1.~~

Reference:

Minute Order 3.13 of 11/01/83
Minute Order 3.21 of 03/08/83
Minute Order 3.16 of 09/24/85
Minute Order 3.18 of 04/25/06
Minute Order 3.43 of 08/29/06
Minute Order 3.9 of 03/17/09
Minute Order of 12/14/10

COUNTY OF RIVERSIDE
EDUCATION REIMBURSEMENT PLAN

(as amended and restated on December 2010)

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RECITALS

WHEREAS, the County of Riverside has experienced substantial growth over the last several years; and

WHEREAS, in order for the County to be able to serve the needs of its citizens and keep pace with this growth, it has been necessary for the County to add additional personnel, especially in professional and technical areas; and

WHEREAS, the County's ability to attract and retain qualified workers is declining in light of both issues unique to Riverside County and problems facing the nation as a whole, including the slowing growth of the workforce, pending retirements by the "baby boom" generation and the failure of society to educate young people;

WHEREAS, the County believes that in order to be able to serve the needs of its growing population and to attract and retain needed professional and technical workers, it is necessary to develop its own workforce through providing an incentive for its eligible employees to obtain higher education; and

WHEREAS, the County Board of Supervisors adopted revised Policy C-7, Support for Employee Training and Education, on August 29, 2006, which grants the authority to the County Executive Officer or his/her designee to adopt a plan to accomplish the foregoing goals;

NOW, THEREFORE, pursuant to the authority granted in Board of Supervisors' Policy C-7, Support for Employee Training and Education, the County Executive Officer hereby adopts this Amended and Restated Education Reimbursement Plan, effective as of (insert date).

ARTICLE I

PURPOSE AND SCOPE

Section 1.1 Purpose. The purpose of the County of Riverside Education Reimbursement Plan is to provide eligible County employees with assistance in the payment of eligible expenses related to post-secondary school courses of study involving subject matters considered by the County to be critical to its provision of services to its residents, whether or not such courses of study lead to the earning of a post-secondary school degree or other certification. This plan will assist eligible employees with the financial burdens associated with the expenses incurred by them in the pursuit of their studies.

Section 1.2 Scope. The benefits provided under this Plan consist of reimbursements of Eligible Expenses and Eligible Loans, which may be given at the discretion of the Plan Administrator.

ARTICLE II

TITLE AND DEFINITIONS

Section 2.1 Title. This plan shall be known as the County of Riverside Education Reimbursement Plan.

Section 2.2 Definitions. The following words, when used in this Plan, have the meanings set forth below:

(a) "Accredited Educational Institution" means a junior college, college, university or other post-secondary educational institution acceptable to the County.

(b) "Code" means the Internal Revenue Code of 1986, as amended.

(c) "County" means the County of Riverside.

(d) "Education" means post-secondary school courses of study taken or to be taken by an Eligible Employee at an Accredited Educational Institution involving subject matters considered by the County to be critical to its provision of services to its residents, whether or not such courses of study lead to the earning of a post-secondary school degree or other certification.

(e) "Eligible Employee" means an employee of the County who meets the criteria set forth in Section 3.1 below.

(f) "Eligible Expenses" means expenses for Education, including but not limited to, tuition, registration and lab fees, and payments for required books but excluding Excluded Expenses, reasonably and necessarily incurred by an Employee.

(g) "Eligible Loan" means a loan that is issued by any United States governmental entity or agency (Federal, state or local), academic institution, or commercial lender to an Eligible Employee to enable such employee to pay Eligible Expenses.

(h) "Employee" means an employee of the County of Riverside.

(i) "Excluded Expenses" means expenses for Education other than Eligible Expenses, including but not limited to the cost of tools or supplies that an Employee retained after completing a course of instruction (other than textbooks) or for meals, lodging, transportation or other living or incidental expenses incurred by an Employee, regardless of whether a loan was incurred to pay such expenses.

(j) "Expense Statement" means a statement of Eligible Expenses from an Accredited Educational Institution. The County will accept an Expense Statement received from such institution through the U.S. mail or via other means that enables the County to verify the source of the statement.

(k) "Loan Repayment" means the payment by the County to an Eligible Employee to reimburse him or her for the amount needed to repay an Eligible Loan (subject to the limitation set forth in Section 5.1 below) or payment to a lender on behalf of an Eligible Employee for such purpose.

(l) "Loan Statement" means a statement of a loan account provided to the County by the lender or servicing agent for an Eligible Loan. Such statement shall detail the current loan balance, interest charges, and other information, such as an account number or payment address. The County will accept a Loan Statement received from the servicing agent through the U.S. mail or via other means that enables the County to verify the sources of the statement.

(m) "Plan" means the County of Riverside Education Reimbursement Plan.

(n) "Plan Administrator" means the Director of the County Human Resources Department or his or her designee.

(o) "Reimbursements" means amounts provided by the County for the payment of Eligible Expenses at the successful completion of the educational course of study with an approved career development plan. Reimbursements will be made, if at all, subject to the terms and conditions of Sections 3.1 and 4.2 below.

ARTICLE III

ELIGIBILITY

Section 3.1 Eligibility. Employees of the County are eligible to receive benefits under this Plan if they meet the following requirements:

(a) They are either (i) regular employees (as defined in section 1 of Ordinance 440 of the County of Riverside, California, as the same may be amended from time to time) who have completed their initial probationary period, or have been hired for a position designated by the Human Resources Director as difficult to recruit and retain; or (ii) temporary or Per Diem employees working in a Nursing classification in any County Department who works a minimum of 520 hours in any fiscal year;

(b) The employee receives or received at least a grade of "C" in undergraduate courses or "B" in graduate courses or their equivalent grades for each course for which he or she seeks Reimbursement hereunder;

(c) The employee follows the written procedures adopted by the Human Resources Department for the administration of this program; and

(d) In the case of an employee seeking Loan Repayment, the employee must have received a degree from an accredited college or university to which the proceeds of the Eligible Loan were paid.

Section 3.2 Prorata Benefits. Part-time regular employees who are eligible to participate and Temporary or Per Diem employees regularly scheduled to work less than 36 hours per week who are otherwise eligible to participate will receive a prorata level of benefits hereunder. For instance, an employee working 20 hours per week requesting reimbursement for \$4000 in eligible expenses would qualify for half the amount as they worked half of the full time requirement of 40 hours per week.

ARTICLE IV

REQUIREMENTS FOR BENEFITS

Section 4.1 Request for Loan Repayment. An employee who has met the eligibility requirements set forth in Section 3.1 may apply for Loan Repayment hereunder by submitting to the Plan Administrator a completed Loan Repayment request packet, provided by the Plan Administrator. Such request shall include, among other items, official transcripts, including grades, of the course of study pursued by the Employee, evidence of the degree received, an Expense Statement or Loan Statement, as the case may be, and a certification by the Employee that the expenses or loans were incurred solely for Eligible Expenses. The Plan Administrator may require that the applicant for Loan Repayment submit letters of reference, appear for an interview and submit other substantiation that the expenses or loans were incurred solely for Eligible Expenses.

Section 4.2 Application for Reimbursements. An employee who has met the eligibility requirements set forth in Section 3.1 may apply for Reimbursements hereunder by submitting to the Plan Administrator a completed application, using a form provided by the Plan Administrator. Such application shall include, among other items, details of the proposed course of study, including a list of courses required to complete the degree or certification, syllabus or other official description for the course(s) proposed to be taken, estimated tuition costs, estimated graduation date, and a certification by the Employee that the expenses are to be incurred solely for Eligible Expenses. The Plan Administrator may require that the applicant for Reimbursement submit letters of reference, appear for an interview and submit other substantiation that the expenses will be incurred solely for Eligible Expenses. It shall be the policy of the County that

Reimbursements will be granted solely within the absolute discretion of the Plan Administrator.

Section 4.3 Determination. Within a reasonable amount of time after an Employee submits a completed application as required by Section 4.1 or 4.2, the Plan Administrator shall make a determination of whether the Employee is an Eligible Employee and whether the amounts for which he or she is seeking Loan Repayment or Reimbursement are Eligible Expenses and/or Eligible Loans. Such determinations shall be within the sole and absolute discretion of the Plan Administrator and his/her determinations shall be final and binding.

ARTICLE V

PAYMENT OF ELIGIBLE EXPENSES OR LOANS

Section 5.1 Annual Maximum Allowable. An Eligible Employee may receive Loan Repayment for Eligible Expenses up to the annual maximum permitted from time to time under section 127 of the Code. An Eligible Employee may receive Reimbursement for Eligible Expenses up to an annual maximum equal to the annual registration fees published by the University of California, Riverside, for their degree or certification coursework for each academic year, in accordance with the provisions of this program. Any reimbursements which exceed the section 127 limits will be taxable income to the employee. Any reimbursement amount that is provided education received prior to employment will be treated as taxable income. All tuition reimbursement paid to an Employee by any department of the County shall reduce any amounts payable under this Plan.

Section 5.2 Alternative Sources of Payment. An Employee eligible for reimbursement from another source (such as scholarships, grants, or certain other types of funding from Employer) may seek Reimbursement under this Plan. In such cases, the Reimbursements provided under this Plan will be considered the secondary pay source, and the Employee will only be eligible for Reimbursement for the difference between the amount received from the other funding sources and the actual Eligible Expense.

Section 5.3 Payments of Loan Repayment and Reimbursement. Payment for Eligible Loan Repayment will be made either biweekly or in one annual payment on the Employee's regular paycheck, up to the annual maximum allowable Loan Repayment amount. Reimbursement for Eligible Expenses will be made as a one-time payment upon the Employee's submission of all required documentation at the completion of each academic term, in accordance with an approved career development plan.

Section 5.4 Termination of Benefits. No Eligible Employee shall have a vested right to Loan Repayments or Reimbursements under this Plan; and if an Employee

ceases at any time to be an Eligible Employee or if this Plan is terminated by the County, all Loan Repayments or Reimbursements under this Plan shall immediately cease.

Section 5.5 Repayment to County. The County may seek to recoup all amounts previously paid using whatever legal means it deems appropriate in the event that the Plan Administrator determines that:

(a) An Employee who has received Loan Repayment or Reimbursements was not an Eligible Employee;

(b) The expenses for which an Employee has received Reimbursements were not Eligible Expenses; or

(c) The loans for which an Employee received Reimbursements were not Eligible Expenses or Eligible Loans.

ARTICLE VI

MISCELLANEOUS

Section 6.1 Qualification. This plan is intended to constitute a qualified educational assistance plan under section 127 of the Code. If the Loan Repayment or Reimbursement paid to an Eligible Employee does not meet the requirements set forth under section 127 of the Code, the County shall treat such payments as taxable income to the Employee.

Section 6.2 Excess Benefits. Reimbursement payable under this Plan is considered a non-taxable benefit up to a dollar limit specified under section 127 of the Code for a given calendar year (for example, \$5,250 in calendar year 2010). Because an Employee might receive Reimbursements in a given calendar year for courses in that year and for the prior year, if the combination of Reimbursements exceeds the non-taxable allowance under the Code, the County shall treat any reimbursements above that dollar limit as taxable income to the Employee.

Section 6.3 Amendment or Termination. The County reserves the right to amend or terminate this Plan at any time and to any extent that it may deem advisable or appropriate. No amendment shall be effective unless such amendment is made in compliance with all applicable Federal, state or local laws, statutes or regulations.

Section 6.4 Governing Law. This Plan shall be construed, administered, and governed in all respects under California and Federal tax law.

Section 6.5 Enforceability. If any provision of this Plan shall be held illegal or violate section 127 of the Code for any reason, such determination shall not affect the

remaining provisions, and such provisions shall be construed so as to effectuate the purpose of this Plan.

Section 6.6 Administration of the Plan. The operation of the Plan shall be under the supervision of the Plan Administrator. It shall be a principal duty of the Plan Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees eligible to participate in the Plan. The Plan Administrator shall have full power to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Plan Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

(a) To make and enforce such rules and regulations as the Plan Administrator deems necessary or proper for the efficient administration of the Plan;

(b) To interpret the Plan, the Plan Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;

(c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;

(d) To avoid discrimination under the Plan by providing benefits to Eligible Employees in accordance with Treas. Reg. §1.127-2(e);

(e) To provide Eligible Employees with a reasonable notification of their benefits available under the Plan;

(f) To approve reimbursement requests and to authorize payment; and

(g) To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of section 127 of the Code and the Treasury regulations there under.

IN WITNESS WHEREOF, the undersigned has caused this document to be executed by its duly authorized officer on this _____ day of December 2010, effective as of (Date).

COUNTY OF RIVERSIDE

By: _____
Barbara A. Olivier
Assistant CEO/Human Resources Director
County of Riverside, California

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Policy:

A. Through the Departments

It shall be the policy of the Board of Supervisors that an employee may be reimbursed the actual cost of tuition or registration fees upon successful completion of a course offered by an institution of higher learning, training facility, or following attendance of a workshop, seminar or institute, providing that such training is designed to improve the employee's effectiveness in performing his or her currently-assigned duties.

Subject to the availability of funds, reimbursement for such training may be authorized as follows:

Section. 1. By the Department Head

- a. When the tuition or registration fee is \$500.00 or less.
- b. When the cost of training, in any amount, is reimbursed from funds administered by state or federal agencies.

Section. 2. By the Human Resources Department and Executive Office

- a. When the tuition or registration fee is more than \$500.00 (for all training except training referred to in Sec. 1.(B) above).
- b. Such approval shall be obtained prior to the commencement of the training.

B. Through the Educational Support Program

In addition to reimbursement for training required in an employee's current position, support for education will be provided through the County's Educational Support Program, as described herein:

Section. 1 PURPOSE: To encourage and facilitate career development through a program whereby employees of the County are:

- a. Reimbursed for the costs of textbooks, tuition, registration, and laboratory fees for courses required to obtain an undergraduate or graduate degree, or a license or certification in an approved career development plan;
- b. Provided with a reduced work schedule while continuing to be paid as a full-time employee, to allow time to complete training or educational requirements for a degree or certification within an approved career development plan; or

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- c. Provided with alternative support to achieve educational and training goals within an approved development plan; or,
- d. Provided with educational loan repayment assistance as a hiring or retention incentive

Section. 2

[
ELIGIBLE EMPLOYEES: Regular full-time employees and part-time employees (on a pro rata basis) who have completed their initial probationary period, or have been hired for a position designated by the Human Resources Director as difficult to recruit and retain, are eligible to participate in this program. In addition, any temporary or Per Diem employee working in a nursing classification in any County agency/department who works a minimum of 520 hours in any fiscal year, may take advantage of the Educational Support Program. Temporary or Per Diem employees regularly scheduled to work less than 36 hours per week are eligible for a pro-rata level of reimbursement.

Section. 3

PROGRAM ENTRY & PARTICIPATION: For the Educational Loan Repayment Program employees will complete a request for loan repayment packet provided by their department. For all programs that provide support while the employee completes coursework towards a degree or certification, the following procedures apply:

- a. Employees who wish to receive support or participate in the program will complete an application and may be evaluated to determine aptitudes and personal value orientations related to the chosen field.
- b. Where appropriate, participants in the Educational Support Program will be interviewed and receive career development resources outlining the jobs to which they are most suited, availability of such jobs within the County organization, and requirements for job eligibility.
- c. A counselor will assess which jobs would be the best fit for the employee and counsel him/her how to achieve education, training, or experiential requirements for specific jobs. If educational funding is being requested, this plan will then be formalized in a proposed personal Career Development Plan.
- d. The sponsoring agency/department(s) and the Human Resources Department will review the applicants and their proposed plan for suitability prior to admittance to the program. Only those judged likely to succeed will be admitted, and placement will be on a first-come, first-served basis.

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- e. Participating employees will be responsible for participating in periodic counseling sessions to monitor progress in meeting the goals of their personal Career Development Plan.

Section. 4 **COURSES ELIGIBLE:** The following criteria will be used in determining eligibility for reimbursement:

- a. Undergraduate and graduate level coursework is eligible for reimbursement only if courses are required to obtain a degree, license, certificate or other qualification approved through the Educational Support Program.
- b. Courses must be satisfactorily completed. A grade of "C" or its equivalent is required for reimbursement of undergraduate coursework. A grade of "B" or its equivalent is required for reimbursement of graduate level coursework.
- c. Courses must be offered by an accredited educational institution that has been approved by the Human Resources Director or designee.
- d. Review courses may be eligible if approved by the Human Resources Director or designee.

Section. 5 **COURSES NOT ELIGIBLE FOR REIMBURSEMENT:**

- a. Those which are not required by an approved Career Development Plan.
- b. Those which duplicate training the employee has already received.
- c. Those which are not offered through an accredited educational institution that has been approved by the Human Resources Director or designee.

Section. 6 **TUITION & TEXTBOOK REIMBURSEMENT:**

- a. **Tuition & Textbook Reimbursement** – The County will provide one hundred percent (100%) reimbursement of tuition for job-related, or approved career-related courses, up to an annual maximum equal to the annual fees published by the University of California - Riverside for their degree coursework for each academic year, in accordance with the provisions of this program. Required textbooks, registration and laboratory fees will also be reimbursed at cost. [Annual reimbursement of expenses that exceed the annual limit permitted by Internal Revenue Code Section 127 will be treated as taxable income to the employee. Reimbursement of expenses for education received prior to employment will be treated as taxable income to the employee.

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Section. 7 20-20 WORK-SCHOOL PROGRAM

- a. Basic Structure of 20-20 Program – This program consists of an agreement that the County will provide paid release time for up to three years while the employee attends school full-time, participates in required fieldwork or clinical hours, and continues working at the County for 20 hours per week. In exchange, the employee signs an agreement requiring them to remain in County service for a minimum of one year, or prorated portion thereof, in exchange for each year of support provided to them while studying for the approved degree, licensing, or certification. after completion of their degree or certification. The rules regarding eligibility, program entry, and eligible coursework apply to this program as well.
- b. Agency/Department Commitment – The agency/department will be able to use companion positions or temporary employees through TAP to fill behind those in the 20-20 program

Section. 8 OTHER FAST-TRACK EDUCATION OPTIONS

Other fast-track programs in partnership with accredited colleges, including focused programs held on-site at the County's facilities and tuition discounts for County employees, will be developed within the Educational Support Program where possible. Participation in one of these programs may involve a 20-20 schedule, payment of eligible expenses, or another combination of monetary support and schedule accommodation, as determined by the Human Resources Director with the school and sponsoring departments.

Section. 9 COSTS NOT COVERED: In terms of both time and money, the following costs are not covered by this program:

- a. Courses are generally taken on the employee's own time, on compensatory time, vacation time, or annual leave approved in advance by the agency/department head. Agency/department heads are encouraged to adjust schedules whenever possible to allow employees to attend classes during regular work hours when necessary, including flextime hours. The 20-20 program and certain fast-track programs are exceptions to this general rule.
- b. Neither transportation nor mileage reimbursement are provided for by this program.
- c. Parking fees, meals, lodging and other costs not specifically covered in this program will not be paid by the County.

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- d. Costs for which reimbursement is received from other sources (such as scholarships, grants, or certain other types of funding from Employer) are not reimbursable from the County. Reimbursements provided through this program will be considered the secondary pay source, and the Employee will only be eligible for Reimbursement for the difference between the amount received from the other funding sources and the actual Eligible Expense.
- e. Conventions, seminars, workshops and conferences, not qualifying as a required degree related course, are not covered by this reimbursement program.

Section.10 EDUCATIONAL SUPPORT PROGRAM ADMINISTRATION: The Human Resources Director will implement and administer this program, and will have the authority to administratively interpret its provisions. Approval of the Human Resources Department and preparation of an approved Career Development Plan are required conditions for reimbursement. Required documentation must be received by the Human Resources Director within sixty (60) days after completion of each academic term . New employees will not be reimbursed until they have completed their initial probationary period with the County. The Human Resources Director may develop such forms and additional procedures which are deemed necessary to accomplish the intent of this Educational Support program. Any or all sections of this program may be amended or discontinued at any time.

Section. 11 MANAGEMENT/EMPLOYEE PARTICIPATION CONDITIONS: In an effort to reasonably accommodate management and the participating employees, the following conditions will apply:

- a. The employee is responsible for performing current job assignments in addition to participating in the program.
- b. The employee must select the most cost effective educational program which will be approved by County Human Resources prior to enrollment.
- c. The agency/department will determine reasonable flextime hours and course loads to meet both the agency/department and employee needs. Employees may be permitted to change their regular work hours if this practice does not negatively impact the agency/department's ability to accomplish work objectives.
- d. Employees participating in a 20/20 Program are required to remain in County service for a minimum of one year, or prorated portion thereof, in

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exchange for each year of support provided to them while studying for the approved degree, licensing, or certification

- e. If an employee leaves County employment for any reason, except as set forth in Section 11g herein, before satisfying the requirements of Section 11d herein, the employee will reimburse the County for that prorated portion of the program expenditures that the employee did not exonerate through continued County employment. The entire amount owed by the employee will be due and payable at the time the employee leaves County service. Any amount not paid at that time will accrue interest at the legal rate until paid in full, and will be subject to collection activity, including court, if necessary.
- f. If the employee does not complete the entire degree, licensing or certificate program for the 20/20 Program, the employee will not be required to reimburse the County for any program expenditures so long as the employee remains in County service for the same length of time as required under Section 11d to satisfy the program obligations.
- g. Participants are not exempt from normal disciplinary action should work performance become unsatisfactory. Participants terminated for cause are required to reimburse program expenses upon termination on a prorated basis.
- h. If a reduction in force or permanent disability which prevents the employee from gainful employment occurs, resulting in the loss of County employment, or if death occurs, the participant is not obligated to reimburse program expenses.
- i. Participants who voluntarily terminate County employment are required to reimburse program expenses using one of the following options: (1) lump sum payment of balance due; or (2) monthly payments of balance due which include interest at the legal rate as determined by the Human Resources Director. The County will pursue collections, including filing a claim in Small Claims Court, if necessary, to recoup amounts owed.
- j. Upon completion of the approved degree, license or certification, the Educational Support Program will provide the participant with resources on County recruitment practices and available positions for which the employee may now qualify.

Section. 12 EDUCATIONAL LOAN REPAYMENT PROGRAM: In addition to the methods of

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educational support provided above, the County may provide assistance to regular employees to repay student loans. Temporary and Per Diem employees are not eligible for this program.

- a. Hiring Incentive -The County may pay an amount up to the amount of the employee's monthly payment on a student loan as an incentive to join the County workforce, and the monthly nature of the payment would become a retention incentive as well.
- b. Retention Incentive – For current County employees with outstanding student loans, this benefit may be available as a retention incentive.
- c. Eligibility – This program would be limited to Nursing, Baccalaureate, Juris Doctorate and Master's degree graduates employed in a position that has been designated as difficult to recruit or retain. Approval by the hiring agency/department and the Human Resources Department is required.
- c. Maximum Benefit – The benefit is limited to \$5,250 per year.

If any assistance paid to an employee pursuant to this Policy does not meet the requirements set forth under Internal Revenue Code section 127 , the County shall treat any such payments as taxable income to the employee. Reimbursement for loans for education received prior to employment will be treated as taxable income to County employees. Repayment of qualifying loans which include repayments of qualifying loans, which will include only those incurred for education received concurrent with County employment, will continue to be reported as non-taxable benefits.

Reference:

Minute Order 3.13 of 11/01/83
Minute Order 3.21 of 03/08/83
Minute Order 3.16 of 09/24/85
Minute Order 3.18 of 04/25/06
Minute Order 3.43 of 08/29/06
Minute Order 3.9 of 03/17/09
Minute Order of 12/14/10