

CITY OF SPOKANE DEPARTMENT POLICY AND PROCEDURE	DEPT 5600-16-11 LGL 2016-0025
TITLE: TUITION REIMBURSEMENT EFFECTIVE DATE: May 31, 2016	

1.0 GENERAL

1.1 PURPOSE

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2.0 DEPARTMENTS/DIVISIONS AFFECTED

- 2.1 This policy and procedure shall apply to the Accounting Department.
- 2.2 The provisions of this policy do not supersede the provisions of any collective bargaining agreements or Civil Service rules, and when in conflict, the specific terms and conditions of the collective bargaining agreement or Civil Service rules will prevail.
- 2.3 Certain provisions of this policy supersede ADMIN 0620-15-08. If a question arises over an interpretation of this policy, the final decision shall be made by the Human Resources Director.

3.0 REFERENCES

ADMIN 0620-15-08

4.0 DEFINITIONS

"Directly related" shall mean a course which will provide a benefit to the employee in the performance of his/her present duties or for additional education

or skills required for promotional purposes within the employee's present department or career field.

"CPA" shall mean certified public accountant.

5.0 POLICY

5.1 The Accounting Department encourages its employees to continue their education to improve their ability to perform the duties and responsibilities of their present position and for the next higher position(s) in their line of progression. Since well-trained employees are an asset to the City, it is in the City's best interest to provide employees with the opportunity to continue their professional education.

5.2 To the extent possible, the Accounting department head shall be responsible for budgeting sufficient funds, if possible, each year to ensure that Accounting Department employees have equal opportunity to obtain professional education and training through tuition reimbursement.

5.3 To ensure that employees have equal opportunity to obtain professional education, the maximum amount of tuition reimbursement will be \$500 per course per quarter/semester, with a limit of \$1,000 per quarter/semester. CPA exam fees will be reimbursed at 100% as specified in Section 5.6.2.

5.4 The availability of tuition reimbursement may change from year to year depending on budget conditions. If not explicitly budgeted each year, the Accounting department head is under no obligation to make other budgeted resources available for purposes of this policy.

5.5 Any monies budgeted for tuition reimbursement shall be allotted on a quarterly basis, and allocated equally based on the number of requests for the quarter, subject to the limits specified in Section 5.3. At no time does the prior reimbursement of tuition expenses constitute an on-going commitment of additional resources.

5.6 Courses Covered By Tuition Reimbursement

5.6.1 Courses at an accredited college or university will be considered for tuition reimbursement if the course is directly related to the career field in which the employee is presently performing or the next higher promotional position.

5.6.2 CPA application, examination, and registration fees will be considered for tuition reimbursement upon the employee successfully passing all four portions of the exam. In the case of re-examination fees, the employee will only be reimbursed for those

most recent fees associated with the candidate's passing of the CPA exam.

5.7 Courses Not Covered By Tuition Reimbursement

5.7.1 Courses taken by employees solely to qualify for a college degree or an advanced degree not otherwise required for the position the employee is presently holding or for the next higher promotional position.

5.7.2 Courses taken by an employee to qualify for a promotion in another field of study.

5.7.3 Courses not approved by the Accounting department head prior to the start and end of that course. See Section 6.1 below.

5.7.4 Courses that offer a pass/fail grade only or which offer the student a certificate of completion.

5.7.5 CPA exam review courses.

5.7.6 The original CPA examination and registration fees when there are subsequent re-examination fees.

5.8 In order to qualify for tuition reimbursement, the employee must satisfactorily complete the course within the specified time for that course and receive a grade of "C" or better.

5.9 If the employee voluntarily terminates within 24 months of receiving tuition reimbursement, the employee must refund the City for tuition reimbursement as outlined in their particular bargaining unit contract.

6.0 PROCEDURE

6.1 Obtaining Advanced Approval

6.1.1 Follow the procedures outlined in ADMIN 0620-15-08.

6.2 Obtaining Reimbursement

6.2.1 Follow the procedures outlined in ADMIN 0620-15-08.


7.0 RESPONSIBILITIES

7.1 The Accounting Department is responsible for administering this policy and procedure.

8.0 APPENDICES

None

APPROVED BY:



City Attorney

5/25/16


Date



Finance and Administration Director

5/16/14

Date



Director - Accounting

05/13/16

Date