

EL PASO COUNTY
COLORADO

Administrative Guidelines & Procedures

Human Resources

<u>Document:</u>	<u>Title:</u> Tuition Reimbursement – Administrative Guidelines & Procedures	<u>Effective Date:</u> August 13, 2026
<u>Prepared By:</u> Michelle Martin, Employee Benefits Division Manager Linda Flores, Senior Employee Benefits Specialist	<u>Reviewed By:</u> Nicole Evans, Deputy Chief Human Resources Officer	<u>Reassessment:</u> Annually
<u>Standard:</u> IRC § 127	<u>Approved By:</u> Bret Waters, County Administrator	<u>Superseded Date:</u> 10/01/2016, 10/01/2022, 01/31/2024

- Mandate:** Internal Revenue Code (IRC) § 127 – Educational Assistance Programs
- Purpose:** El Paso County has an established Educational Assistance Program to provide tax-free reimbursements for educational assistance payments under IRC § 127. This Tuition Reimbursement Program is offered to employees under these guidelines and limitations to support and invest in their educational and professional growth, thereby enhancing their contribution to our organization's success.
- Scope:** These guidelines apply to full-time, regular El Paso County employees. Elected Offices or Affiliated Agencies may have guidelines or policies that may vary from these. Any department/office with alternative procedures must notify Human Resources in writing.
- Responsibilities:** El Paso County expects employees to follow these guidelines and to abide by the regulations set forth under IRC § 127 in accordance with the Internal Revenue Service.

1 Purpose

- 1.1 El Paso County has an established Educational Assistance Program to provide tax-free reimbursements for educational assistance payments under IRC § 127. This Tuition Reimbursement Program is offered to employees under these guidelines and limitations to support and invest in their educational and professional growth, thereby enhancing their contribution to our organization's success.

2 Eligibility

2.1 Eligible Applicants

- 2.1.1 Full-time, regular employees who have not been placed on a Corrective Action Plan (CAP) or undergone disciplinary measures, as outlined in Chapter 7 of the El Paso County Personnel Policies Manual, within 12 months of course completion, are entitled to participate in the Tuition Reimbursement Program, contingent upon available funding.

- 2.1.1.1 Elected Officials are not eligible.

2.2 Eligible Educational Institution

- 2.2.1 Only an accredited educational institution or program is eligible for Tuition Reimbursement. To determine whether an educational institution is accredited, visit the U.S. Department of Education website: <https://www.ed.gov/laws-and-policy/higher-education-laws-and-policy/college-accreditation>.

2.3 Coursework and Eligible Courses/Certifications

- 2.3.1 Courses that relate to a field in which the County typically recruits employees are eligible for Tuition Reimbursement, including professional certificates, associate degrees, bachelor's degrees, master's degrees, or doctoral degrees.

- 2.3.1.1 Employees may request tuition reimbursement for eligible courses even if they are not pursuing a degree.

- 2.3.1.2 Doctoral degrees must have the approval of the employee's head of department/office and the County Administrator.

- 2.3.2 Coursework must be completed on the employee's own time and not during work hours.

3 Application Process, Eligible Expenses, Reimbursement Limits, and Funding

3.1 Application (Pre-Qualification): Phase 1

- 3.1.1 Employees must apply for pre-qualification of Tuition Reimbursement through submission of the following form and documentation no later than two (2) weeks after starting a course.

- 3.1.1.1 Complete and submit the Tuition Reimbursement Program Phase 1 form (application), available electronically at <https://admin.elpasoco.com/human-resources/employeebenefits/tuition/>.
- 3.1.1.2 The electronic form must include a syllabus for each course.
- 3.1.2 The El Paso County Employee Benefits Division will review the application submission and determine eligibility.
- 3.2 Post-Completion: Phase 2
 - 3.2.1 If approved through pre-qualification (Phase 1), employees must submit the following required documentation using the electronic Phase 2 form at <https://admin.elpasoco.com/human-resources/employeebenefits/tuition/> no later than 30 days after the completion of the course/term for review and approval of Tuition Reimbursement.
 - 3.2.1.1 Unofficial transcript identifying satisfactory completion of the course(s).
 - 3.2.1.1.1 Satisfactory completion is a minimum grade of “C” or, if pass/fail, a grade of “pass.”
 - 3.2.1.1.2 Only a course with a satisfactory grade will be considered for reimbursement.
 - 3.2.1.2 Itemized bill from the educational institution documenting all incurred expenses.
 - 3.2.1.2.1 Must include payments from grants, scholarships, and stipends, if applicable.
 - 3.2.2 The Employee Benefits Division will review the pre-qualifying submission (Phase 1) along with the post-completion submission (Phase 2) and confirm the employee remains eligible, per section 2.1.
- 3.3 Tuition Reimbursement Amount and Eligible Expenses
 - 3.3.1 Tuition Reimbursement is only for the cost of tuition (cost per credit hour).
 - 3.3.1.1 Scholarships, grants, or any other reimbursements will be subtracted from the cost of tuition.
 - 3.3.2 Employees may be eligible to receive the following maximum reimbursement amounts per calendar year, which are based on the date of tuition reimbursement payment:
 - 3.3.2.1 Up to \$5,250 per calendar year. Course term length maximums are provided below.
 - Up to 11 weeks: \$1,312.50 maximum
 - 12-14 weeks: \$1,750 maximum
 - 15+ weeks: \$2,625 maximum

- 3.4 The date of the post-completion submission (Phase 2) determines the order of reimbursement approval.
- 3.5 Tuition Reimbursement is dependent on the amount appropriated in the calendar year's budget. There is no guaranteed distribution of funds; it is expressly subject to availability.

4 Repayment

- 4.1 As an express condition of receiving Tuition Reimbursement, the employee must acknowledge that if they terminate employment from the County for any reason, excluding layoff, the employee will repay 100% of the reimbursements received within the previous twelve (12) months.
 - 4.1.1 The repayment amount will be deducted from the employee's final paycheck.
 - 4.1.2 If full repayment cannot be deducted from the employee's final paycheck, repayment by other means is due, or a payment arrangement must be signed within three (3) days of termination.

5 Terms of Agreement

- 5.1 Employees who participate in the El Paso County Tuition Reimbursement Program are required to follow the terms of their signed agreement, including any conditions that require them to remain employed with the County in order to receive or keep the reimbursement. These terms apply even if earlier statements or documents suggested otherwise.