



**Governor's Office of
Employee Relations**



**College Tuition Reimbursement (CTR)
and Nurses' Enhanced College Tuition
Reimbursement Programs
for
PEF-Represented Employees**

**Program Guidelines
for
January 1, 2016 through December 31, 2016**

Please note there is a limited amount of funding available for these programs. Therefore, applications will be processed on a first-come, first-served basis until funding for the 2016 calendar year is exhausted.

College Tuition Reimbursement and Nurses' Enhanced College Tuition Reimbursement Programs

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College Tuition Reimbursement Program

A. Program Description

The College Tuition Reimbursement (CTR) Program provides eligible employees in the PS&T Unit (PEF-represented employees) with reimbursement for as many as two qualifying courses at any accredited college or university once the course has been successfully completed and payment has been made to the school. Qualifying courses must commence during the 2016 calendar year. The CTR program enables employees to maintain or improve job-related skills in their profession, and gain the knowledge and skills necessary for career mobility and promotional opportunities within New York State service.

B. Program Highlights

- Provides reimbursement to current PEF-represented employees for qualifying courses that begin on or after January 1, 2016 and run through December 31, 2016.
- Eligible employees may be reimbursed for as many as two qualifying courses that commence during the 2016 calendar year.
- Qualifying undergraduate courses will be reimbursed at a rate of \$270 per credit up to a maximum of \$1,080 per course.
- Qualifying graduate courses will be reimbursed at a rate of \$453 per credit up to a maximum of \$1,812 per course.
- Reimbursement requires successful completion of a course. CTR will not cover incomplete or failed courses.
- All applications must be submitted within 60 calendar days after the end date of the course. The postmark, email date, or fax date will be used to determine the timeliness of the application.
- The Office of the State Comptroller will withhold estimated taxes at the end of each calendar year from employees whose benefits from this program and any additional educational benefits from their agency exceed \$5,250.

C. Employee Eligibility

Applicants are eligible to participate in the CTR Program under the following conditions:

1. *Current PEF-Represented Employees*

At both the start and end dates of the course, the applicant must:

- be actively employed in a PEF-represented position; and
- be a New York State or Roswell Park Cancer Institute employee with attendance rules coverage who is either full- or part-time (working 50 percent or more).

2. *Laid Off Employees*

A New York State or Roswell Park Cancer Institute employee is eligible for reimbursement if the applicant:

- has been laid off;
- has not been rehired by New York State or Roswell Park in a PEF-represented position; and
- is on the appropriate Civil Service or Roswell Park Preferred List.

To be eligible for reimbursement, the course must commence within 12 months of the layoff date. The applicant must provide documentation showing that date and preferred list standing. The documentation must be signed by a personnel officer and sent as an attachment with other supporting documentation.

3. *Half-Time Employees and Employees on Full-Time Non-Disciplinary Leave*

A New York State or Roswell Park Cancer Institute employee, represented by PEF, who works less than 50 percent, and those on full-time non-disciplinary leave, shall receive 50 percent of the benefit with proper documentation. Documentation must specify the start and end dates and reason for the leave. It also must show the employee's bargaining unit, agency code, and the initial appointment date to state service. The documentation must be signed by a personnel officer and sent as an attachment with other supporting documentation. Eligibility will be based on work status on the start date of the course.

4. *Seasonal Employees, Student Interns, and Student Assistants*

Seasonal employees, student interns, and student assistants are not eligible for this benefit unless they are entitled to earn vacation accruals prior to the start date of the course. Such employees must provide a letter documenting their eligibility to earn and use vacation accruals. The letter must be signed by a personnel officer and sent as an attachment with other supporting documentation.

D. Course Eligibility

CTR is available for *job-related* or *career-related* courses that are either *credit bearing* or that *lead to a specialized certificate* at an *accredited* college, university, or institution.

1. *Job-Related or Career-Related*

Courses must be job-related or career-related

A *job-related* course directly relates to the employee's current profession or job assignments, duties, and responsibilities.

A *career-related* course provides the employee with the knowledge, skills, or abilities to increase opportunity for career mobility and/or advancement within their current profession or in a career path for which there currently exists a need in New York State government, such as nursing and accounting. Courses may also be eligible if they are a subject area requirement for a career-related degree program for which the employee is a matriculated student.

2. *Courses must either be credit-bearing or lead to a specialized certificate*

A *credit-bearing* course is:

- A job- or career-related undergraduate or graduate credit-bearing course; or
- A non-career-related course, such as Physical Education, that is required as part of the degree program in which the applicant is matriculated.

A course *leading to a specialized certificate* is:

- A non-credit-bearing course that leads to a job- or career-related specialized certification. The employee must provide the title of the certification.
- A course that leads to certain specialized certifications or certain exams such as Occupational Competency Exams that relate to the employee's job or career in NYS.
- A computer or technical education course that leads to certification by computer or technical organizations (e.g., Microsoft, Oracle) that relates to the employee's job or career in NYS. The employee must provide the title of the certification.
- A post-graduate certificate course is one taken at an accredited university or college and generally at the post-masters level.

3. *Courses must be taken at an accredited college, university, or institution. One of the following conditions must be met in order for a school to be deemed accredited:*

- A college or university chartered, approved, or authorized to confer a degree by the New York State Board of Regents or an equivalent recognized educational accrediting body; or

- An institution engaged in the delivery of high technology or computer software and hardware training programs, which is certified to deliver these courses by manufacturers such as Microsoft, Oracle, etc.

E. Application Time Period and Deadline

CTR covers eligible expenses incurred for the period of January 1, 2016 through December 31, 2016. All applications must be submitted within 60 days after the end date of the course. The postmark, email date, or fax date will be used to determine the timeliness of the application.

F. Release time

CTR does not entitle an employee to receive release time.

G. Expenses Covered

The reimbursement covers the cost of the tuition only. The employee is required to provide an itemized invoice from the school showing tuition separate from fees with the application for reimbursement under this program. The employee must pay school tuition expenses beyond those covered by CTR.

Costs or fees not covered include, but are not limited to:

- fees that are not part of the tuition fee (late registration, application, membership, maintenance, lab fees)
- fees for auditing a course
- study materials (books, CDs, DVDs)
- transportation, travel, and lodging expenses (parking, meals, permits)
- certificate or license issuance or renewal fees

CTR will not cover incomplete or failed courses.

H. Maximum Reimbursement

Eligible employees may be reimbursed for as many as two courses that commence during the 2016 calendar year.

Qualifying undergraduate courses will be reimbursed at a rate of \$270 per credit hour up to a maximum of \$1,080 per course.

Qualifying graduate courses will be reimbursed at a rate of \$453 per credit hour up to a maximum of \$1,812 per course.

I. Alternative Sources of Financial Assistance

Prior to submitting an application for the CTR Program, employees are expected to investigate and apply for all available alternative tuition assistance sources for which they are eligible.

Alternative funding sources include, but are not limited to:

1. Agency/facility tuition reimbursement programs, grants, or scholarships
2. Tuition Assistance Program (TAP)
3. Veterans Administration Educational Benefits (GI Bill)
4. College stipends and scholarships
5. Aid for Part Time Students (APTS)

Information about these programs is available from agency/facility training and personnel offices, college and university financial aid offices.

If the applicant receives financial assistance from any source, the source and amount must be reported on the CTR application and on the paid invoice or a separate list. This amount must be subtracted from the total. An employee who fails to report the amount of assistance must repay the overpayment. These employees may be excluded from participating in future programs. The CTR Program Reimbursement will be secondary to any other assistance received.

J. Taxation of Employee Benefits

The employee is responsible for any taxes and other withholdings as defined by the Internal Revenue Service (IRS) Code. Taxation of educational benefits is subject to continuous change.

In general, job-related educational benefits are not taxable with the following clarifications and exceptions:

1. Educational benefits that exceed \$5,250 are generally taxable unless they can be excluded as a "working condition fringe benefit."
2. Employees should consult a tax expert with questions regarding taxation of these benefits. The Governor's Office of Employee Relations (GOER) cannot provide any tax clarification or advice.

At the end of each calendar year, the Office of the State Comptroller will withhold estimated taxes from employees whose benefits from this program and any additional educational benefits from their agency exceed \$5,250. Students are encouraged to seek competent tax advice to determine if the "working condition fringe benefit" is applicable when filing their taxes. This taxation of employer paid educational benefits is subject to continuous change.

K. Application and Reimbursement Process

For complete guidelines and printable application forms, go to http://www.goer.ny.gov/Training_Development/PEF/index.cfm or contact GOER at (518) 474-6612.

Step 1: Complete the Application Form

- Read the application and guidelines carefully and provide all the information required.

- All applications must be submitted within 60 calendar days after the end date of the course. The postmark, email date, or fax date will be used to determine the timeliness of the application.
- Complete a separate CTR application for each course.
- Incomplete or illegible applications will be returned.
- Applications with course dates that differ from the date shown on the documentation will not be accepted.

Step 2: Attach the Required Documentation

- The following documents are required and must be attached to the completed reimbursement application:
 - a. an unaltered invoice, or online account summary from the school, showing the cost of the course (separate from any additional fees) and alternative sources of financial assistance;
 - b. list of any alternative sources of financial assistance not shown on the invoice that has been or will be received;
 - c. documentation showing the start and end dates of the course (month, day, and year); and
 - d. documentation from the provider showing your passing grade.
- Applicants should retain a copy of all documentation for their records.
- The applicant's name must be printed on all original documentation.
- The CTR Program will not cover incomplete or failed courses.

Step 3: Submit the Application

Submit signed, dated application and supporting documentation in one of the following ways:

- *U.S. Mail* – Mail application and supporting documentation, postmarked by application deadline, to:

NYS Governor's Office of Employee Relations
 PSTP Reimbursement Unit
 7th Floor
 2 Empire State Plaza
 Albany, NY 12223-1250

- *Email* – Scan application and supporting documentation and email by application deadline to PSTTraining@goer.ny.gov
- *Fax* – Fax application and supporting documentation by application deadline to (518) 474-8587

Step 4: Application Status

The following notifications will be sent via email. Accordingly, please be sure applications include a valid email address.

- *Notification of Receipt* — Notification will be sent that the application has been received and is being reviewed.
- *Incomplete Application Reminder* — Applicants will be notified when additional information is needed or supporting documentation has not been received.
- *Notification of Rejection or Denial* — Applicants will be notified when their application has been denied and why.
- *Notification of Approval* — Applicants will be notified that their application is being processed for payment.

Step 5: Receive Reimbursement

Once an application has been approved, reimbursement checks will be mailed from the Office of the State Comptroller to the employee's home. This check will resemble a paycheck or travel expense check and is not automatically deposited.

Nurses' Enhanced College Tuition Reimbursement Program

A. Program Description

The Nurses' Enhanced College Tuition Reimbursement (NECTR) Program for January 1, 2016 through December 31, 2016 supplements the regular CTR program available to all PS&T Unit employees (see CTR section of these guidelines for details). For eligible PEF-represented nurses, this enhanced program provides as many as two additional CTR reimbursements for qualifying tuition costs.

Nurses who meet eligibility requirements may use additional CTR reimbursement toward extra courses, or they may apply an enhanced CTR reimbursement to a single qualifying course where the cost of tuition exceeds the maximum value of a CTR reimbursement under the regular CTR program.

B. Eligibility

To be eligible for the Nurses' Enhanced CTR program, an applicant must meet the following two requirements:

1. Be a PEF-represented nurse matriculated in a nursing degree program that leads to a four-year degree, a master's degree, a post-graduate certificate*, or a doctorate.
2. Meet eligibility criteria pertaining to employees and covered coursework under the regular CTR program (see applicable guidelines).

**A post-graduate certificate program would be offered at a Graduate School of Nursing (for example: Advanced Certificate in Nursing Education, Advanced Certificate in Palliative Care Nursing, or Statutory Certificate in Psychiatric/Mental Health). Questions about whether courses leading to specialized nursing certifications qualify for reimbursement under CTR should be referred to the joint State/PEF Professional Development Committee.*

It is the policy of the state of New York to provide for and promote equal opportunity in employment and equal access to all programs and services without discrimination on the basis of age, race, color, national origin, sex, sexual orientation, gender identity, creed, military status, disability, marital status, domestic violence victim status, predisposing genetic characteristics, arrest record, previous conviction record, and any other status or condition protected by law.