

TITLE	Four-Year College/University Tuition Reimbursement	NUMBER 6Hx-18-5.88
LEGAL AUTHORITY	1001.64 FS, 1001.65 FS	PAGE 1 of 1
DATE ADOPTED/AMENDED	Adopted 10/9/2001; Amended 5/12/2009 4/10/2012; 6/14/2022	

1. This rule applies to non-bargaining, regular and fixed-term employees who have been continuously employed in a full-time position at Palm Beach State College for at least six (6) months at the start of the course.
2. An employee in a grant-funded position is eligible for tuition reimbursement after six (6) months of continuous full-time employment, provided that it is permissible under the grant and there are sufficient funds in the grant to cover the tuition reimbursement costs.
3. As an educational assistance program, tuition reimbursement that falls below the IRS yearly limit is excluded from the employee’s gross income in accordance with 26 U.S. Code § 127. Any reimbursement amount that exceeds the IRS yearly limit in a calendar year will be subject to all applicable taxes.
4. Within IRS yearly limits, full-time employees are eligible to receive tuition reimbursement for a total of twelve (12) semester credit hours per fiscal year as follows:
 - A. Reimbursement is limited to undergraduate courses at the junior or senior level or graduate courses.
 - B. Courses must be taken at a regionally accredited four-year college or university.
 - C. Courses taken at a Florida public college or university will be reimbursed at the standard tuition rate as reported to the state by that institution, excluding fees. Course(s) at a private or out-of-state four-year college or university, tuition reimbursement will be at the Florida Atlantic University (FAU) rate, excluding fees.
 - D. The employee must receive a minimum of a “C” grade, or a passing grade for a pass/fail designated course.
 - E. The employee must not have received payment for the course(s) through other funding sources.
 - F. The reimbursement request must be submitted by the full-time employee within three (3) months of the course completion date.
5. In order to be considered for tuition reimbursement upon completion of the course, employees must complete a tuition reimbursement request through the system and submit to the Office of Human Resources. As part of the request, the employee is required to attach a copy of the grade report, and a copy of a paid receipt or a letter from the institution indicating payment type and the amount of payment. Funds will be dispersed upon a first come first serve basis, up to the amount budgeted for the fiscal year.