



**Office of
Employee Relations**

Tuition Reimbursement Program
for
Management/Confidential Employees

Program Guidelines
for the period
April 1, 2024 – March 31, 2025

Tuition Reimbursement Program

TABLE OF CONTENTS

| | |
|---|---|
| A. Program Description..... | 1 |
| B. Program Highlights..... | 1 |
| C. Employee Eligibility | 2 |
| D. Qualifying Course Work | 2 |
| E. Provider Eligibility | 3 |
| F. Application Time Period and Deadline..... | 4 |
| G. Expenses Covered and Maximum Reimbursement Amount..... | 4 |
| H. Alternative Sources of Financial Assistance | 4 |
| I. Expenses Not Covered | 4 |
| J. Pre-approval Application Submission Process using the Online Portal..... | 5 |
| K. Pre-approval Application Submission Process by Email or U.S. Mail | 6 |
| L. Request Reimbursement..... | 7 |
| M. Taxation of Tuition Reimbursements | 8 |

A. Program Description

New York State firmly supports the efforts of individual Management/Confidential (M/C) employees to improve their job-related skills and knowledge, and to acquire the education necessary to enhance their management skills or prepare for career-related promotional opportunities.

As an incentive to pursue job-related or career-related education, the M/C Tuition Reimbursement Program (M/C TRP) provides financial reimbursement for approved course work. This valuable employee benefit is funded by New York State and is administered by the Office of Employee Relations, which is responsible for the development of program policies and operational guidelines.

M/C employees may take course work to improve skills required to perform present job assignments, to remain current with innovations and emerging trends in their field, to improve administrative and management skills, or to prepare for positions within State service that may be attained through promotional examination. Employees without a degree may enroll in an undergraduate degree program to qualify them for job opportunities within State government at the paraprofessional or professional level.

B. Program Highlights

- Provides reimbursement to current M/C employees for qualifying courses or events offered by approved providers that begin on or after April 1, 2024, through March 31, 2025. Applications for courses or events that began on or after April 1, 2024, and ended prior to September 1, 2024, must be submitted or postmarked by December 1, 2024.
- Qualifying courses and events must be pre-approved by OER in order to be eligible for reimbursement. It is recommended that course work be pre-approved for reimbursement prior to enrolling with the educational organization.
- Reimbursement is based on satisfactory completion of each course. Satisfactory completion requires a grade of at least C for all course work at the undergraduate level, and B at the graduate level, or pass for pass/fail courses.
- Maximum reimbursement is \$5,000 per fiscal year, starting April 1, 2024, and ending March 31, 2025.
- All applications must be submitted or postmarked within 90 days after the end date of the course or event.
- **All reimbursements issued during the calendar year are reported to the Office of the State Comptroller (OSC) during the month of October. Once these reimbursements are reported, no further payments will be issued until after January 1 of the following calendar year.**

C. Employee Eligibility

1. *Current New York State or Roswell Park Cancer Institute M/C employees who are in the classified service and working for the Executive Branch.*

At both the start and completion date of the course or event, an employee must:

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

An eligibility exception may be granted to the employee, if they meet all requirements stated above, were a NYS employee represented by a different bargaining unit at the start date of the course, and were an M/C employee at the completion date of the course, without any breaks in service.

2. *Laid off Employees*

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

- Has been laid off in the past year; and
- Has not been rehired in a New York State or Roswell Park Cancer Institute M/C position; and
- Is on the appropriate Civil Service or Roswell Park Cancer Institute Preferred List.

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

A New York State or Roswell Park Cancer Institute M/C employee who works less than 50 percent, and those on full-time non-disciplinary leave, are not eligible for this benefit. Eligibility will be based on work status on the start date of the course or event.

For purposes of this program, employees participating in a Voluntary Reduction in Work Schedule (VRWS) agreement are deemed to be full-time employees.

D. Qualifying Course Work

Tuition reimbursement is available to M/C employees for educational course work that is categorized as either job-related or career-related and offered by approved schools or organizations.

Registration fees for job-related or career-related lectures, meetings, seminars, workshops, and conferences offered by approved schools or organizations that meet the standards for qualifying education course work are eligible for reimbursement.

1. Job-Related Course Work

Course work must meet one of the following criteria to be approved as job-related:

- It is specifically required by New York State, or by law or regulation, to maintain salary, status, or job; or
- It directly supports or improves skills required for current job assignments, duties, or responsibilities.

Even if course work meets these conditions, it may not sufficiently meet the test of job-relatedness if it is part of a program of study that can qualify employees for a new occupation or profession, even if there are no plans to enter that occupation or profession.

In some instances, course work that does not qualify for reimbursement as job-related may be approved as career-related.

2. Career-Related Course Work

Course work must meet one of the following criteria to be approved as career-related:

- It directly prepares employees for advancement within the employee's current title series or occupation.
- It directly develops the administrative or management capacity of employees.
- For non-degreed employees, it is course work necessary to obtain an undergraduate degree to qualify them for job opportunities within State service at the paraprofessional or professional level.
- 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. Matriculated means formal acceptance and enrollment at an approved educational institution as a degree candidate.

3. Course Limitations and Exclusions

- Credit or non-credit recreation, physical education, hobby, or personal interest courses of study, are not eligible for reimbursement under this program unless they are a subject area requirement for a career-related degree program for which the employee is a matriculated student.
- Credit courses taken on an audit basis are not reimbursable.
- In order for a Continuing Legal Education (CLE) class to be eligible for reimbursement under this program, the course must be directly related to the agency's mission and the employee's job assignment. Please be advised that there are CLE courses provided by the National Academy of Continuing Legal Education (NACLE) and available in the Statewide Learning Management System (SLMS).

E. Provider Eligibility

The educational organization offering the course work must meet minimum academic standards as defined by the New York State Education Department or the U.S. Department of Education.

Eligible courses, workshops, seminars, and conferences must be provided by an accredited institution, school, or organization that meets one of the following criteria:

- Chartered, approved, or authorized to confer a degree by the New York State Board of Regents or an equivalent recognized educational accrediting body
- Licensed or registered by the New York State Education Department or an equivalent recognized educational accrediting body
- Licensed or registered by a department or agency of the State of New York to provide a specific course of instruction

- Nationally recognized professional association or their state or local chapters
- Non-profit private or college/university affiliated consultant groups

F. Application Time Period and Deadline

The M/C TRP covers eligible expenses incurred for courses or events that begin during the period of April 1, 2024, through March 31, 2025. All applications must be submitted or postmarked within 90 days after the end date of the course or event. Applications for courses or events that began on or after April 1, 2024, and ended prior to September 1, 2024, must be submitted or postmarked by December 1, 2024.

G. Expenses Covered and Maximum Reimbursement Amount

Covered tuition for college credit and non-credit bearing course work and registration fees for lectures, meetings, seminars, workshops, and conferences are reimbursed up to a maximum of \$5,000 during the program period. Continuing education credits, such as Continuing Education Units (CEUs), Professional Development Hours (PDHs), or Continuing Legal Education (CLEs), are also eligible for reimbursement up to the maximum reimbursement amount. Expenses must be itemized on an original paid receipt.

H. Alternative Sources of Financial Assistance

Prior to submitting an application for reimbursement, employees are expected to investigate and apply for all alternative sources of tuition support and financial assistance for which they may be eligible.

Alternative sources of financial aid include, but are not limited to:

- Agency/facility tuition support programs
- Tuition Assistance Program (TAP)
- Pell Grants
- Aid for Part-time Study (APTS) Program
- New York State Vietnam Veterans Tuition Assistance
- Veterans Administration Educational Benefits (GI Bill)
- College stipends

Information about financial assistance programs may be obtained from college/university financial aid offices or agency/facility staff development or personnel offices.

Employees receiving tuition support or financial assistance from any alternate source must report it and the amount on the application form. This amount will be deducted before computing the allowable reimbursement. Employees who fail to report alternate sources and amounts of financial aid on the application will be liable for return of the reimbursement award, and face possible exclusion from future reimbursement program eligibility.

I. Expenses Not Covered

- For Ph.D. candidates, reimbursement is not permitted for any semester during which registration is required but actual course work is not undertaken.
- Ancillary fees that may be required by the educational institution including, but not limited

to, fees for application, technology, late registration, student activities, health care services (either mandatory or optional), student licensing, matriculation, graduation or diploma are not reimbursable.

- Expenses for meals, lodging, transportation, parking, books, or other expenses indirectly or incidentally related to the educational activity are not reimbursable.
- Applications that would result in reimbursements of less than \$25 will not be accepted.

J. Pre-Approval Application Submission Process Using the Online Portal

Submitting an application using the online portal eliminates the need to complete a paper application form; however, a Supervisor Approval Form is required for each application. This form can be found on the website at <https://oer.ny.gov/public-employees-federation-afl-cio-pef> and must be submitted with each online application.

It is recommended that course work be approved for reimbursement prior to enrolling with the educational organization. A separate application must be completed for each course or event. All applications and supporting documentation must be submitted within 90 calendar days after the end date of the course. Applications for courses or events that began on or after April 1, 2024, and ended prior to September 1, 2024, must be submitted by December 1, 2024.

Step 1: Log on to the Reimbursement Portal

Visit the online portal website at <https://educationbenefits.oer.ny.gov/>. If you don't have a Username and Password, click on the Registration button in the upper right and follow the instructions to register for a user account.

Step 2: Review and Update Contact Information

Review the Employee Information Section and use the 'Edit Contact Information' button to make any changes needed. Please note: The address in this section will be where all reimbursement checks are mailed. Any address changes needed after the approval of an application should be made in the portal, as well as sent to mctraining@oer.ny.gov. Any legal name change requests must be made through the employee's agency HR Department in order to be updated in the portal.

Step 3: Create a New Application

Select 'Submit a new MC EB Application'. Complete all applicable fields included on the application form. Select the 'Choose Files' button to attach the completed M/C Tuition Reimbursement Program Supervisor Approval Form and all required supporting documentation listed below to the application form. Please note: All supporting documentation must have the applicant's name printed on it by the issuing entity.

- M/C Tuition Reimbursement Program Supervisor Approval Form
- Unaltered invoice, receipt, or itemized summary from the provider showing the tuition cost separate from any additional fees

- Documentation showing any financial assistance that has been or will be received toward the cost of the course or event indicating the name of the entity providing the assistance
- Documentation showing the start and end dates of the event (month, day, and year)

Step 4: Submit the Application

Once the application is complete, click the 'Submit' button to submit the application to OER. Once the application is received, a message will appear indicating the application was submitted successfully. It will also appear in the Application History section of the online portal.

After receipt of the online Application Form, the M/C Reimbursement Unit will complete the application pre-approval process. Applicants will be notified by email if there are questions or issues that were identified. If the application is complete, a pre-approval notice will be sent to the applicant by email.

K. Pre-approval Application Submission Process by Email or U.S. Mail

It is recommended that course work be approved for reimbursement prior to enrolling with the educational organization. A separate application must be completed for each course or event. All applications and supporting documentation must be submitted within 90 calendar days after the end date of the course. Applications for courses or events that began on or after April 1, 2024, and ended prior to September 1, 2024, must be submitted by December 1, 2024. The postmark or email date will be used to determine the timeliness of the application.

Step 1: Complete the M/C Tuition Reimbursement Program Application Form

The employee must complete a separate M/C Tuition Reimbursement Program Application Form for each course or event for which reimbursement is requested and submit to the supervisor for review and approval. The form is available on the OER website.

The employee's supervisor must determine if the course work is job-related or career-related as defined in the program guidelines. Once determined, the supervisor must sign and date the form, and return it to the applicant.

Step 2: Submit the Application

Verify that the application form is completed and signed by both the employee and supervisor. The following supporting documentation must be submitted with the application form:

- Unaltered invoice, receipt, or itemized summary from the provider showing the tuition cost separate from any additional fees
- Documentation showing any financial assistance that has been or will be received toward the cost of the course or event indicating the name of the entity providing the assistance
- Documentation showing the start and end dates of the event (month, day, and year)

The employee must forward the original application with the supervisor's signature and all supporting documentation in one of the following ways:

- Email: Email the application and supporting documentation by application deadline to mctraining@oer.ny.gov. All emailed documentation must be in PDF format. All other formats (JPGs or other photo formats, Word Documents, links to documentation or websites, etc. will not be accepted.)
- U.S. Mail: Mail application and supporting documentation, postmarked by application deadline to:
 NYS Office of Employee Relations
 M/C Reimbursement Unit, 7th Floor
 2 Empire State Plaza
 Albany, NY 12223-1250

After receipt of the Application Form, the M/C Reimbursement Unit will complete the application pre-approval process. Applicants will be notified by email if there are questions or issues that were identified. If the application is complete, a pre-approval notice will be sent to the applicant by email.

L. Request Reimbursement

To obtain reimbursement, the employee must submit the following documentation no later than ninety (90) calendar days after the end date of the course or event:

- Proof of payment such as a valid receipt of payment from the school, loan agreement, bank statement, credit card statement, or cancelled check
- Documentation showing any financial assistance that has been or will be received toward the cost of the course or event indicating the name of the entity providing the assistance
- Documentation confirming matriculation status (if applicable) and course type
- Documentation showing the start and end dates of the event (month, day, and year)
- Documentation from the provider confirming attendance or successful completion (“official transcript” not required).

Please note: Successful completion requires a grade of at least C for all course work at the undergraduate level and B at the graduate level. If the only option for the grading of a course is Pass/Fail, a grade of Pass will be accepted as evidence of satisfactory completion.

The above documentation can be submitted online by logging into the Online Portal and locating the application listed under the Application History section. Select the drop-down box on the right side of the page and choose Add Attachment. Select the Choose Files option at the bottom of the application form to attach all required files.

The documentation can also be submitted via email or U.S. Mail, using the address found in Section K above.

Please note: If you are unable to obtain the required documentation within the 90-day period, you must submit your application form and contact the M/C Reimbursement Unit prior to the deadline.

M. Taxation of Tuition Reimbursements

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

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

1. Educational benefits (reimbursements) 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 (reimbursements). The Office of Employee Relations (OER) cannot provide any tax clarification or advice.

All reimbursements issued during the calendar year are reported to the Office of the State Comptroller (OSC) during the month of October. Once these reimbursements are reported, no further payments will be issued until after January 1 of the following calendar year.

At the end of each calendar year, the Office of the State Comptroller will withhold estimated taxes from employees whose reimbursements from this program and any additional educational benefits (reimbursements) from their agency exceed \$5,250. This may result in substantial withholding from paychecks at the end of the year and applicants should plan accordingly. Students are encouraged to seek competent tax advice to determine if the "working condition fringe benefit" is applicable when filing their taxes.

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, creed, national origin, military status, sex, sexual orientation, gender identity or expression, disability (including pregnancy-related disability or condition), predisposing genetic characteristics, marital/familial status, status as a victim of domestic violence, or prior arrest/criminal conviction record.