

EXPLANATION OF CONSENT AGENDA ITEM E.2.c.(11b) – February 22, 2017

ITEM:

Consideration of approving Policy POL-2014-020-HRO-5, Rev 1, Educational Assistance Policy.

EXPLANATION:

The purpose of the Educational Assistance Policy is to outline the benefits extended to employees who pursue a college degree relevant to the work performed at the Port, job-related technical training, certification programs or continuing education.

Minor revisions were made to the policy format for consistency with HR practices. The reimbursement amount has been increased to \$5,250 annually. Employees must be employed full-time for a period of one year to be eligible for educational assistance. Employees will not be paid retroactively for course work taken in the first year of employment.

The policy has been reviewed and approved by the Port's Employment Attorney and General Counsel.

Funding Review by Finance (Pat Poston): The educational assistance policy item is an operational cost. Currently there is adequate funding included in the FY17 Operating Budget, and no increase is anticipated.

Staff Recommends Approval
Prepared by Amanda Brailsford-Urbina

<p>POLICY Number: POL-2014-020-HRO-5</p>	 <p>PORT CANAVERAL</p>	<p>Effective: February 22 3, 2017</p>
<p>Section: Thriving with Us</p>	<p>Educational Assistance Policy</p>	<p>Revision 1, supersedes all previous documents</p>

I. PURPOSE

To describe the ~~CPA Canaveral Port Authority's~~ educational assistance policy.

II. POLICY

A. ~~CPA The Canaveral Port Authority~~ may reimburse employees for a portion of the cost incurred in pursuit of a college degree relevant to the work performed at the Port, job related technical training, certification programs or continuing education.

B. Eligibility

1. Full Time employees with one full year of employment and satisfactory performance are eligible to apply for this program.
2. To be eligible for educational assistance, an employee must complete the Educational Assistance Request form and obtain approval from their immediate supervisor, department head and the ~~Deputy Executive Director of~~ Human Resources.
3. After completing the Educational Assistance Request form and prior to enrolling in any course, the employee must complete ~~and document~~ a career discussion and planning session with their supervisor and Human Resources. Courses and programs approved will benefit both the employee in their current position or other Canaveral Port Authority positions ~~consistent with succession planning~~.
4. The educational facility ~~selected~~ must be an accredited university, college, vocational, technical, trade or business school. On-line Internet courses and programs provided by accredited institutions are eligible. ~~Human Resources will assess the selected learning institution and make final approval.~~

C. Reimbursement

1. ~~CPA The Canaveral Port Authority~~ will reimburse a maximum of ~~\$5,250.00~~ ~~\$3,000.00~~ per calendar year for tuition and lab fees only. Textbooks, exam fees, audit fees and other expenses are not reimbursable.
2. To receive reimbursement, employees must submit official documentation from their learning institution of their grade to Human Resources for final approval. Once approved by Human Resources, the employee ~~Human Resources~~ will submit the reimbursement request to Finance Payroll for reimbursement processing.

3. The employee must pass the approved course as follows to be eligible for reimbursement:
 - a. Pass in a Pass/Fail grading system
 - b. Associates and Bachelor's degree programs: C or higher
 - c. Master's Degree Programs: B or higher

D. ~~Per Employees should review~~ Internal Revenue Service guidelines, regarding the benefit, ~~employees may exclude \$5,250.00 of educational assistance benefits received from the CPA under this program each calendar year. These benefits will not be included with your wages, tips, and other compensation shown in box 1 of your Form W-2. This also means that you do not have to include the benefits on your income tax return.~~

~~E. Employees who begin qualified educational programs prior to completing one full year of employment may be reimbursed retroactively (up to the maximum amount) upon successful completion of one year of employment provided all other requirements are met. Approval must be obtained from the employee's supervisor, department head and the Deputy Executive Director, Human Resources.~~

~~F.~~ E. Employees receiving reimbursement for educational assistance will be obligated to remain in the full time employment employ of ~~CPA~~Canaveral Port Authority for a minimum of one (1) year following completion of the coursework. Employees voluntarily terminating from ~~CPA~~Canaveral Port Authority service prior to the expiration of this period, will reimburse the Canaveral Port Authority for the tuition received during the final year of employment through deductions from their final payroll check. If the final paycheck is insufficient, the employee will still be responsible for the reimbursement.

~~1. No reimbursement will be required of those employees who have been laid off and have been previously approved for coursework.~~

III. **APPLICABILITY:** This policy applies to all Canaveral ~~CPA~~Port Authority employees, except as maybe otherwise specifically established by a written agreement signed by the Canaveral Port Authority Port Director and Chief Executive Officer applicable to the employee.

IV. REFERENCES

1. POL-2014-019-HRO-2, Employee Benefits Policy
2. Internal Revenue Service Publication 15-B 2. Fringe Benefit Exclusion Rules

V. **EXCEPTIONS:** Exceptions to this policy require the prior approval of ~~the Deputy Executive Director, Human Resources~~ and the Port Director and Chief Executive Officer or his/her designee.

VI. **RESPONSIBILITY:** Human Resources has the responsibility for maintaining and updating this policy.

*Approval Page

Name	Title	Signature	Date
Amanda Brailsford-Urbina	VP, Human Resources (Human Resources Representative)		
Craig Langley	General Counsel (Legal Representative)		
George P. Kistner III	Records Manager (Document Control & Compliance Representative)		
Capt. John W. Murray	Canaveral Port Authority Port Director/CEO		
Thomas W. Weinberg	Canaveral Port Authority Commission Chairman		

*If document creator and/or functional area director are also a part of the normal review process, a second signature is not required

Revision History Page

Revision	Effective Date	Changes Made <small>(initial release, *minor amendment, revision, policy review w/change, **policy review w/o change)</small>	Briefly explain the purpose/reason for revision
0	October 1, 2014	Initial Release	Policy creation
<u>1</u>	<u>February 22, 2017</u>	<u>Revision</u>	<u>Amount of reimbursement increased to \$5,250. Specifics of IRS guidelines and reporting removed. Terms of reimbursement changed. Terms of repayment of tuition assistance upon layoff changed. Miscellaneous format changes.</u>

*If change is minor amendment, then only the Records Manager is required to review and sign.
 Minor Amendment: **Any change to an existing document that is limited to a clerical or grammatical change or correction that does not change the intent, scope, application or meaning of the document.**

**This is for standard three (3) year review. If no change to policy, Records Manager is required to verify and sign.

Records Manager	Date

<p>POLICY Number: POL-2014-020-HRO-5</p>	 <p>PORT CANAVERAL</p>	<p>Effective: February 22, 2017</p>
<p>Section: Thriving with Us</p>	<p>Educational Assistance Policy</p>	<p>Revision 1, supersedes all previous documents</p>

I. PURPOSE

To describe the CPA educational assistance policy.

II. POLICY

A. CPA may reimburse employees for a portion of the cost incurred in pursuit of a college degree relevant to the work performed at the Port, job related technical training, certification programs or continuing education.

B. Eligibility

1. Full Time employees with one full year of employment and satisfactory performance are eligible to apply for this program.
2. To be eligible for educational assistance, an employee must complete the Educational Assistance Request form and obtain approval from their immediate supervisor, department head and the Human Resources.
3. After completing the Educational Assistance Request form and prior to enrolling in any course, the employee must complete a career discussion and planning session with their supervisor and Human Resources. Courses and programs approved will benefit both the employee in their current position or other Canaveral Port Authority positions.
4. The educational facility must be an accredited university, college, vocational, technical, trade or business school. On-line Internet courses and programs provided by accredited institutions are eligible.

C. Reimbursement

1. CPA will reimburse a maximum of \$5,250.00 per calendar year for tuition and lab fees only. Textbooks, exam fees, audit fees and other expenses are not reimbursable.
2. To receive reimbursement, employees must submit official documentation from their learning institution of their grade to Human Resources for final approval. Once approved by Human Resources, the employee will submit the reimbursement request to Finance for reimbursement processing.
3. The employee must pass the approved course as follows to be eligible for reimbursement:
 - a. Pass in a Pass/Fail grading system

- b. Associates and Bachelor's degree programs: C or higher
- c. Master's Degree Programs: B or higher

D. Employees should review Internal Revenue Service guidelines regarding the benefit.

E. Employees receiving reimbursement for educational assistance will be obligated to remain in the full time employment of CPA for a minimum of one (1) year following completion of the coursework. Employees voluntarily terminating from CPA service prior to the expiration of this period, will reimburse the Canaveral Port Authority for the tuition received during the final year of employment through deductions from their final payroll check. If the final paycheck is insufficient, the employee will still be responsible for the reimbursement.

III. **APPLICABILITY:** This policy applies to all Canaveral CPA employees, except as maybe otherwise specifically established by a written agreement signed by the Canaveral Port Authority Port Director and Chief Executive Officer applicable to the employee.

IV. **REFERENCES**

- 1. POL-2014-019-HRO-2, Employee Benefits Policy
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