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Sponsor **Marcy Mills-Matthews: Acting SVP, Chief Human Resources Officer, Broward**  
 Section **HR-Benefits**  
 Manuals **Human Resources**

## HR-005-007 Continuing Education Tuition & Certification Reimbursement Program



### HR-005-090 Continuing Education Tuition & Certification Reimbursement Program

- I. **Purpose:** The purpose of this policy is to establish a policy and procedure for the administration of the Broward Health Continuing Education Tuition & Certification Reimbursement Program in compliance with Sections 127 and 132 of the Internal Revenue Code.
- II. **Policy:** Broward Health is committed to the personal and professional development of each employee and may financially assist employees who meet certain eligibility requirements to pursue college degree programs at non-profit, accredited public and private educational institutions and for nationally accredited certification programs/ exams. All nursing programs must be accredited by the Accreditation Commission for Education in Nursing (ACEN) and/or Commission on Collegiate Nursing Education (CCNE).

Tuition reimbursement is an employee benefit. Broward Health pays a set amount towards the employee's tuition/education expenses for each semester. Employees are required to pay for all educational expenses at the beginning of each semester. Once the term/semester is completed, a completed Continuing Education/Tuition Reimbursement Application will need to be submitted by the employee to Corporate Benefits, and if the employee remains eligible, the reimbursement will be added to the employee's future paycheck. Reimbursement guidelines will differ for participants enrolled at Broward College. For more information, please email the Corporate Benefits Department at

[benefits@browardhealth.org](mailto:benefits@browardhealth.org).

Although attainment of educational goals often leads to improved performance and new career opportunities, participation in this program does not guarantee a specific career result such as a promotion or salary increase. Broward Health reserves the right to terminate or amend the Tuition Reimbursement Program at its sole discretion.

- III. **Eligibility:** Full-time eligible and part-time eligible employees who have completed three (3) calendar months (90-days) of continuous benefits-eligible employment, and have attained a favorable performance evaluation, are eligible to participate in the tuition reimbursement program upon completion of the application process. Employees on an unpaid leave of absence, or those with performance issues such as an unsatisfactory performance evaluation or receiving a corrective action (written level one or above), will be deemed ineligible for reimbursement. Pool employees are not eligible to participate in this program.
- IV. **Coursework:** Broward Health offers educational assistance for employees enrolled in Associates, Bachelors, Masters Degrees and courses related to the improvement of job skills that benefit Broward Health. Employees may be eligible for reimbursement for a Technical Training program which is not directly related to their current position if they obtain approval from their regional Chief HR Officer. Employees may also be eligible for tuition assistance for Doctorate of Physical Therapy or other \*essential clinical positions that require a Doctorate's Degree (\*subject to review and approval). Coursework **not** eligible for reimbursement are as follows:
  - A. Doctorate Degrees in Law, Medical Degrees, non-healthcare related PhDs, and Pharm D's
  - B. Professional meetings, conferences, CEU's, and costs/fees related to licensure
  - C. More than one Associates, Bachelors or Masters Degree;
  - D. Correspondence courses or Certificates of Attendance
  - E. Programs/courses at for-profit, non-accredited institutions
- V. **Procedure - FOR FIRST TIME APPLICANTS:** Employees who are first-time tuition reimbursement applicants must submit an application for reimbursement to the Corporate Benefits Department at least 2 weeks before the start of the first semester of the program/course in order for eligibility to be determined. It is the employee's responsibility to contact Corporate Benefits to confirm understanding of this policy and procedures/guidelines. Failure to submit a completed application as outlined in the policy will result in the application request as ineligible for reimbursement.
  - A. **To obtain an application for reimbursement,** go the Broward Health **My Place** page, click on "**Human Resources**", then click on "**HR Business Center**", scroll down and click on "**Tuition/Certification Reimbursement Eligibility Request**". Applications submitted 30 days after the end of the first term will not be eligible for approval/ reimbursement. After Corporate Benefits reviews the completed application with all required documentation, the employee will be notified whether or not the program of study is within the guidelines of the

policy and of the approval status.

The required documentation is as follows:

1. A complete continuing education application
2. Regional Manager's signed approval
3. A Statement of Purpose from the employee outlining the reason for enrollment in the program of study and how the degree/program/course will be beneficial to Broward Health's strategic initiatives
4. A copy of the total estimated cost of the program, the method of payment (if applicable at that time), and a copy of the program curriculum.
5. Copy of term schedule.

I. **Procedure - FOR PRE-APPROVED/ONGOING REIMBURSEMENTS:** Upon completion of a semester, a previously approved participant has sixty days (60) from the last day of the semester to submit the following documentation to the Corporate Benefits Department:

- A. Submission of continuing education application with employee's and manager's signatures
- B. Copy of payment receipt from educational institution (itemized receipt outlining per charges/other fees including method of payment)
- C. Copy of term schedule, and
- D. Copy of final grade(s)

II. **Reimbursement Guidelines:** Tuition reimbursements are processed within four (4) weeks after the end of the semester once the required application and all documentation have been received by the Corporate Benefits Department. Reimbursement payments will be distributed in an employee's bi-weekly paycheck after verification of employment status/eligibility (reimbursement guidelines will differ for participants in Broward College programs). If an employee's status changes to a non-eligible/pool status at the time the reimbursement application packet is received, the employee will no longer be eligible for reimbursement.

**A. Maximum Reimbursement:** Maximum reimbursement is **\$5,250 tax free per calendar year** for all programs (*for both Tuition and Certification programs*) which comply with Section 127 of the Internal Revenue Code. Full-time and part-time eligible employees will be reimbursed after completion of each semester (Spring, Summer, Fall semesters as defined by Broward College or FAU) and on the next payroll date of the calendar year after completion of the reimbursement application process. Per IRS regulations, unused amounts of the \$5250 annual limit of a calendar year cannot be carried forward to subsequent years.

**B. Maximum Credit Hour Loads:** Full-time employees may be reimbursed for a maximum of 12 credit hours per term (Spring, Summer, Fall as defined by Broward College or FAU). Part-time eligible employees will be reimbursed for a maximum of 6 credit hours per term (Spring, Summer, Fall as defined by Broward College or FAU).

**C. Reimbursement Exclusions:** Employees are responsible for all ineligible expenses including, but are not limited to: meals, lodging, transportation and tools or supplies (other than textbooks) that can be kept after completing the course of instruction.

**D. Grades:** In order to be eligible for a tuition reimbursement, participants must earn the following grades:

- **Technical Training Program - C (2.0) or passing grade for training program**
- **Associate's & Bachelor's Degrees - C (2.0)**
- **Master's Degrees and approved Doctorate Degrees - B (3.0)**

**E. Third Party Funds:** Third party funds received by the employee (such as a Federal grant or scholarship) in excess of the total tuition bill will be deducted from any reimbursement provided at the completion of the course. However, if after receiving third party funds, a balance remains, the remaining dollar amount of tuition may still be eligible for reimbursement. Broward College Health Educational Grant participants are ineligible to collect tuition reimbursement. For the reimbursement guidelines for participants enrolled at Broward College, contact Corporate Benefits at 954.473.7234 for more information.

**F. Reimbursement Allocation:** Actual amounts reimbursed will be charged back to the benefits expense account unit based on the employee's general ledger zone at the time of reimbursement.

**G. Employee Obligations:** All program participants are subject to minimum employment requirements. Participants who terminate (voluntarily or involuntarily except layoff/RIF) or transfer to a non-eligible status before completing these requirements, must reimburse Broward Health for 100% of all payments received in the 12-month period prior to the last day of classes reimbursed. Funds due back to Broward Health will be deducted from the employee's final paychecks. If the final paychecks do not cover a participant's obligation, the unpaid balance will be owed to Broward Health and repayment arrangements must be made.

**Program Obligation:**

- I. **For Associates Degrees: One full year of eligible service** beginning with the last day of the last semester of attended classes. If the participant terminates before completing one full year of service, tuition and fees paid for semester/classes ending in the 12-month period prior to the last day of classes reimbursed will be deducted from his/her final eligible paychecks. If the participant terminates before completing one (1) full year of service, 100% of all payments received will be deducted from his/her final eligible paychecks.
- II. **For Bachelors /Masters/approved Doctorate Degree: Two full years of eligible service** beginning with the last day of the last semester of attended classes. If the participant terminates before completing two full years of service, tuition and fees paid for semester/classes ending in the 12 month period prior to the last day of classes reimbursed will be deducted from his/her final eligible paychecks.

**H. Fraudulent Activity:** Employees are responsible for providing correct information per tuition reimbursement and certification guidelines. Any intent to provide false information, or submit an application containing misleading information may lead to corrective action and/or termination of employment.

## **VIII. CERTIFICATION REIMBURSEMENT PROGRAM**

- A. **Eligibility:** Full-time eligible and part-time eligible employees who have completed three (3) calendar months of continuous benefits-eligible employment and have attained a favorable performance evaluation, are eligible to participate in the certification reimbursement program upon completion of the application process. Employees on an unpaid leave of absence, or those with performance issues such as an unsatisfactory performance evaluation or receiving a corrective action (written level one or above), will be deemed ineligible for reimbursement. Pool employees are not eligible to participate in this program.
- B. All requests for reimbursement of certification programs/exams are subject to review and final approval by the AVP of Total Rewards and program must align/benefit Broward Health's strategic initiatives and goals.
- C. **Maximum Reimbursement Rates:** Maximum annual reimbursement is **\$5,250** tax free for all programs (*for both Tuition and Certification programs*) which comply with Section 127 of the Internal Revenue Code. Full-time and part-time eligible employees will be reimbursed on the next payroll date of the calendar year after completion of the reimbursement application process. Per IRS regulations, unused amounts of the \$5250 annual limit of a calendar year cannot be carried forward to subsequent years.
- D. **Reimbursement Guidelines:** Reimbursement will cover only approved national professional certification programs and exam/re- certification costs. To be eligible for reimbursement, the original certification must be for **a nationally recognized, accredited certification that requires an exam**, and the certification requirement cannot be included in the minimum qualifications of the employee's current job description. Certificates of Attendance are not eligible for certification reimbursement.
- E. **Procedure:** Employees requesting reimbursement for a certification program/exam must complete the application and submit the form to the department manager for approval.
- A. **To obtain an application for reimbursement**, go the Broward Health **My Place** page, click on "**Human Resources**", then click on "**HR Business Center**", scroll down and click on "**Tuition/Certification Reimbursement Eligibility Request**". Request for certification reimbursement must be submitted to Corporate Benefits within 90 days of the exam date. It is the employee's responsibility to contact Corporate Benefits to confirm understanding of this policy and procedures/guidelines. Failure to submit a completed application as outlined in the policy will result in the application request as ineligible for reimbursement.
- F. **Employee Obligations:** All employees must complete twelve (12) months of eligible service following the date of the exam or recertification. If the participant terminates before completing one (1) full year of service, 100% of all payments received will be deducted from his/her final eligible paychecks. If the final paychecks do not cover a

participant's obligation, the unpaid balance will be owed to Broward Health. If an outstanding balance remains, repayment arrangements must be made with the Corporate Benefits Department.

- G. **Reimbursement Allocation:** Actual amounts reimbursed will be charged back to the benefits expense account unit based on the employee's general ledger zone at the time of reimbursement.
- H. **Fraudulent Activity:** Employees are responsible for providing correct information per tuition reimbursement and certification guidelines. Any intent to provide false information, or submit an application containing misleading information may lead to corrective action and/or termination of employment.

**ADMINISTRATION AND INTERPRETATION:**

Administration and interpretation of this policy is the responsibility of the AVP of Total Rewards in conjunction with the Chief Human Resource Officers. Final interpretation is the responsibility of the SVP/ Chief Human Resource Officer.

Approval Signatures

Step Description

Approver

Date

Marcy Mills-Matthews: Acting SVP, Chief Human Resources Officer, Broward

02/2025

Lesly Luithle: Associate Vice President, Total Rewards

02/2025

Genevieve Pickering: Director, Benefits

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Idelis Yancey: Manager, Benefits

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