



COUNTY OF CARROLL
OFFICE OF THE COMMISSIONERS

Administration Building
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Policy Title:	Tuition Payment/Reimbursement Program for LNA/MNA/LPN/RN Employees
Effective Date:	February 29 2024
Revision Date:	
Reference s):	

PURPOSE

This policy is intended to encourage self-development by providing financial assistance for certain education-related expenses.

The Tuition Reimbursement Program (the "Program") includes assistance with the cost of tuition, required textbooks and supplies, and fees required by the school and/or course. Approval for all programs and courses under this Program is at the discretion of management in conjunction with Human Resources. Employees must obtain approval prior to enrolling in a course or beginning a program to avoid incurring expenses that are not reimbursable under the Program.

ELIGIBILITY

Eligible employees for LNA/MNA Certification Tuition Advancement:

- Regular Full-time and Regular Part-time employees who are either currently working as an LNA or would like to be considered for an LNA position after their certification is received are eligible to participate in the Program.
 - For eligibility purposes: Regular Full-time means a normal work schedule of 36-40 hours per week.
 - Regular Part-time means an employee scheduled to work on a part-time basis (minimum of 20 hours but less than 35 hours per week)
 - Per Diem or seasonal employees or employees who are on a Leave of Absence are not eligible to participate.
- An employee must have been employed in good standing, in his or her position for at least one (1) year when a request to participate in a program is made.

Eligible employees for LPN/RN Tuition Reimbursement:

- Regular Full-time and Regular Part-time employees who are either currently working as an LNA/MNA and would like to advance within the nursing ranks after such time a LPN or RN degree is received are eligible to participate in the Program.

- Regular Full-time and Regular Part-time employees who are either currently working as an LPN and would like to advance within the nursing ranks after such time an RN degree is received are eligible to participate in the Program.
 - For eligibility purposes: Regular Full-time means a normal work schedule of 36-40 hours per week.
 - Regular Part-time means an employee scheduled to work on a part-time basis (minimum of 20 hours but less than 35 hours per week)
 - Per Diem or seasonal employees or employees who are on a Leave of Absence are not eligible to participate.
- An employee must have been employed in good standing in his or her position for at least one (1) year when a request to participate in a program is made.

Eligible Programs:

- The following programs will be considered:
 - An accredited LNA/MNA licensing course
 - An accredited LPN vocational training course
 - An accredited Bachelor's Degree program
- To be approved under the Program, a Degree Program must meet the following criteria:
 - The degree is consistent with the employee's ability, potential, and scholastic background or a reasonable chance exists for the employee to use the acquired knowledge.
 - The degree is reasonably applicable to the work the employee is doing or for which the employee might be reasonably expected to be qualified to do.
 - The required curriculum leading to the certificate or degree and the number of hours to be completed is appropriate.

Eligible Expenses:

- Tuition: The amount charged by a college or university to take a course.
- Required Textbooks: May include books in printed or electronic format (including shipping charges if purchased online by the student), newspaper subscriptions, or magazine subscriptions, book rental costs, and associated taxes provided the materials are required for the enrolled course(s).
- Required Supplies: Supplies related to a course may be reimbursable if they are documented as a required part of the course (i.e., stated in the course syllabus), but does not include equipment such as laptops, printers, etc.
 - Any other items that are needed, but not specifically required to take the course, will not be eligible for reimbursement
- General fees charged by the college or university to all students that are required for enrollment in and completion of an approved course or degree and are not refundable after completion of a course or course of study. Eligible fees include, but are not limited to registration fees, laboratory fees, technology fees (not including equipment such as laptops, printers, etc.), and software fees specific to the course the employee is taking.

- Ineligible fees include, but are not limited to CEUs/PDUs, deferral fees, late fees, finance charges, parking/transportation fees, mileage, meals/lodging, and Microsoft Office software subscriptions.

Other eligibility:

- Recipients will be paid their regular rate of pay for any hours attending school. Classroom time will not be used in calculating overtime hours; only hours worked in excess of forty (40) hours will be considered overtime hours.
- Examination Fees. Employees will be reimbursed the cost of sitting for an exam related to a specific certification or license. No more than two sittings of the examination are eligible.

PROCEDURE

For LNA/MNA tuition advancement:

- Carroll County will pay a maximum amount of \$1,200 for tuition, books, and registration fees toward an accredited LNA/MNA certification course.
- Prior to registering for the course, submit a completed Request for Tuition Advancement Form to your immediate supervisor.
- You will be informed of a decision by Human Resources within two weeks at which time you will be required to read and acknowledge the MNA/LNA Tuition Loan Agreement which stipulates your employment commitment requirements.
- Upon approval, payment will be made directly to the institution, therefore you must coordinate your registration for the class with Human Resources.
- Within six months of completion of the course, the recipient must pass all necessary licensing examinations to qualify for an LNA or MNA position in New Hampshire.

For LPN/RN tuition reimbursement:

- Carroll County will reimburse a maximum amount of \$5,000 for tuition, books, and registration fees toward an accredited LPN degree course after any grants, scholarships, or other sources of financial aid that do not require repayment are applied, up to the annual maximum.
- Carroll County will reimburse a maximum amount of \$10,000 for tuition, books, and registration fees toward an accredited RN degree course after any grants, scholarships, or other sources of financial aid that do not require repayment are applied, up to the annual maximum.
- Prior to registering for the course, submit a completed Request for Tuition Reimbursement Form to your immediate supervisor.
- You will be informed of a decision by Human Resources within two weeks at which time you will be required to read and acknowledge the LPN/RN Tuition Reimbursement Agreement which will stipulate your employment commitment requirements.
- Schooling costs as outlined above will be reimbursed and grossed up for taxes after you have received your degree and obtained your nursing license.

Documentation:

The following documentation is required and must be included with the request for advancement or reimbursement of a Certificate and Licensing Program:

- Itemized billing statement or receipt for the institution indicating the cost of the requested expenses. The itemized billing statement or receipt must indicate any non-repayable financial aid that the employee received.
- Documentation must include a student name/ID and institution/certifying body identifier.
- Proof of payment that the amount being requested for reimbursement has been paid in full.
- Book receipts.
- Proof of completion of the certification exam.

Repayments:

In the event an employee voluntarily separates employment from Carroll County prior to the required employment commitment outlined below, repayment will be required, as per the LNA/MNA Tuition Loan Agreement or LPN/RN Tuition Reimbursement Agreement.

- LNA/MNA students must remain employed in a part-time or full-capacity for a minimum of one (1) year after attaining certification;
- LPN/RN students must remain employed in a part-time or full-time capacity for a minimum of two (2) years after completing the program and obtaining the degree.

TAX IMPLICATIONS

Per IRS regulations you may receive up to \$5,250 in education assistance benefits from an employer each year that may be excluded from your taxable income. Therefore, your tuition advancement or tuition reimbursement payments will not be included in your W-2 wages, tips, or other compensation.

Terry McCarthy
Chairman

Chuck McGee
Vice-Chairman

Bill Nelson
Clerk