

EDUCATIONAL ASSISTANCE PROGRAM

1. Purpose: The College Educational Assistance Program has been established for the exclusive benefit of the eligible employees of the College. The College desires to reimburse employees for all or a portion of the cost of attending educational courses related to the employees' success in the performance of their duties with the College. It is intended that the Program meet the requirements for qualification under Section 127 of the Internal Revenue Code, and that benefits paid to employees under the Program be excludable from gross income to the maximum extent allowed under IRC Sec. 127.
2. Plan Year: The Plan Year is the 12-month period beginning July 1 of each year.
3. Contributions: Employees are not required or permitted to contribute to the Program.
4. Eligibility Requirements: College employees meeting all the following criteria are eligible:
 - a. Employment on a full-time basis.
 - b. Employment on a part-time basis as follows:
 1. Staff Council positions and Administrators employed at least twenty (20) hours per week.
 2. Adjunct Faculty
5. Qualifying Educational Programs: With prior approval, undergraduate or graduate level coursework, or other educational development opportunities as defined in the employees' applicable bargaining unit contract. For purposes of this educational assistance program, administrative employees will follow the applicable terms of the full-time faculty bargaining unit contract.
6. Requirements for Reimbursement: Upon completion of a prior approved educational activity defined in Section 5, employees must submit required documentation in the manner and timeframe established by the employees' bargaining unit contract. No reimbursement will be made without the required documentation or if the employee receives educational assistance from other sources (i.e. financial aid or scholarships whether or not such financial aid or scholarships are offered by the College). Reimbursement will be made according to the terms of the employees' bargaining unit contract.
7. Educational Expenses Qualifying for Reimbursement: Unless limited by Section 8, Limitation on Benefits, the following items are generally reimbursable under this Program as qualified educational assistance: tuition, fees, and books related to an approved course of education. Refer to the employees' applicable bargaining unit contract for specific definitions of qualifying expenses.
8. Limitation on Benefits: Benefits available under this Program shall be limited by (i) the express terms of an eligible employee's collective bargaining agreement, to the extent the collective bargaining agreement provides for tuition reimbursement and (ii) the amounts allowable under Section 127 of the Internal Revenue Code.

9. Funding: Qualifying educational expenses submitted for reimbursement by plan participants will be paid entirely from the general assets of the College. The plan will be known as an unfunded plan.
10. Plan Administrator: The Plan Administrator shall be the Assistant Vice President of Human Resources of the College.
11. Plan Administrator Authority: The Plan Administrator is authorized to develop uniform rules and forms to be used in carrying out the purpose of the Program. The Plan Administrator shall determine all questions relating to eligibility. The Plan Administrator will interpret the terms and provisions of this plan. Any interpretation shall be performed in a nondiscriminatory manner and shall be consistent with the purpose of the Program.
12. Procedures for Reimbursement Denial: The Vice President of Administrative Services/Treasurer of the College will review all educational reimbursement requests initially denied by the Plan Administrator. Any decision by the Vice President shall be binding on all parties.
13. Amendment or Termination of Plan: The College reserves the right to change the plan provisions by amendment through negotiation with the appropriate bargaining unit, if necessary. All amendments, including the amendment to terminate the plan, shall be in writing and acknowledged by the College President or designee. No amendment shall affect the reimbursement of eligible educational expenses incurred by a participant enrolled in an educational course at the time the plan is amended or terminated. Instead, the participant shall be entitled to reimbursement under the terms of the plan at the time the course of study was initiated.
14. Notification of Employees: All employees eligible to participate in the program (see Article 4) will receive written notice of the terms and availability of the program. Each eligible employee shall receive a copy of the Plan document.