

The Florida Conference of The United Methodist Church Educational Assistance Reimbursement Policy

The Florida Conference of The United Methodist Church (Conference) will reimburse eligible lay employees for tuition expenses (including lab fees and books) paid to accredited schools, colleges and universities, as set forth in this policy.

Maximum Reimbursement

For undergraduate and graduate students, tuition reimbursement is offered for up to six credits per semester and a maximum of 18 credits a year.

The Conference will reimburse employees at the conclusion of a successfully completed course, pursuant to the following schedule:

- For an "A" grade, the Conference will reimburse 100% of the tuition cost;
- For a "B" grade, the Conference will reimburse 75% of the tuition cost;
- For a "C" grade, the Conference will reimburse 50% of the tuition cost;
- For books and lab fees, the Conference will reimburse 50% of the cost;

No reimbursements will be made for grades lower than a "C" grade;

The Conference will not reimburse employees for courses in which the employee can receive a grade of only "PASS" or "FAIL," unless no other grade option is available for the course.

Reimbursement rates are not affected by grades that are accompanied by a plus sign (+) or a minus sign (-). Thus, for example, an eligible employee who receives a B+ will be reimbursed at 75%. Likewise, an eligible employee who receives a B- will be reimbursed at 75%.

Numerical equivalents of a letter grade may be accepted in lieu of a letter grade, provided the Conference receives -- what it considers in its sole discretion to be -- adequate assurances from the accredited institution that the numerical grade is equivalent to a letter grade.

There is no minimum or maximum reimbursement limits established. However, the availability of funds for tuition reimbursement will depend on the number of those seeking reimbursement and the amount of funds available each calendar year.

Eligibility

To be eligible for tuition reimbursement under this policy an employee must:

- Be a full-time lay employee;
- Have completed a year of service; and
- Be on the payroll when the course is completed

Temporary, part-time, probationary status employees and clergy are not eligible for educational assistance.

Otherwise eligible employees may become ineligible for tuition reimbursement under this policy if the employee has received a formal disciplinary warning within six months prior to his or her request or pre-approval.

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Or the employee receives a formal disciplinary warning following pre-approval and before the course is completed. Accordingly, despite pre-approval, the Conference will not reimburse tuition payment if an employee receives a formal warning at any time prior to completing the course.

The taxability of reimbursements is subject to the existing provisions of Section 127 of the Internal Revenue Code. Employees should be advised to obtain tax counsel as to the reportability and deductibility of educational expense reimbursements. Generally, educational expenses qualifying as job-related are not reported by the Conference as income to the employee.