

 **PRACTICE**

No. 2-31

Initially issued: 10/03/1983

Last amended: 11/03/2021

Last reviewed: 11/03/2021


Asuntha Chiang-Smith, Executive Director**TUITION ASSISTANCE PROGRAM**

AUTHORITY This Practice was last amended by the Executive Committee, effective November 3, 2021.

**APPLICATION/
ELIGIBILITY** The Tuition Assistance Program (TAP) is available to all active Merit System employees who have successfully completed new hire probation and attained career status.

- Merit System employees receiving Long Term Disability (LTD) benefits are not eligible for TAP benefits. Additionally, employees on Leave Without Pay (LWOP) status for more than sixty (60) workdays in a calendar year are not eligible for TAP benefits. This limitation does not apply to employees who were granted LWOP for active duty military service, military furloughs, military training, or approved FMLA leave
- Merit System employees represented by collective bargaining are eligible for TAP benefits. Applicable collective bargaining agreements should be consulted for specific program requirements.

**PURPOSE/
BACKGROUND** This Practice was developed to provide rules for the application and administration of the Tuition Assistance Program (TAP), which provides employees assistance toward educational expenses for career development. On October 3, 1983, the Executive Committee initially issued this Practice as the Tuition Assistance Program.

Since inception, the Practice has been revised as follows:

- November 30, 1987: Incorporated Program responsibilities for employees; expanded description of program requirements and consequences revised provisions pertaining to Program funding, including maximum benefit grants-per year.
- July 1, 1990: Revised Practice to reflect new Internal Revenue Codes as well as shared responsibility for the administration of the Program by the Department of Human Resources and Management (DHRM) and departments. Initial approval of program benefits was assigned to operating departments.

PURPOSE/BACKGROUND (Continued)

- October 15, 2003: Updated the Program guidelines to amend Program title from Training Assistance to Tuition Assistance Program to better distinguish Program from agency expenditures related to external training; allow employees to request any amount up to the maximum fiscal year TAP allotment; add the application and review process for receipt of benefits; clarify administrative roles, including those responsibilities assigned to departments; place implementation procedures into an accompanying Administrative Procedures document, which can be more readily updated by the Executive Director.
- June 27, 2016: Minor edits to clarify existing policy as adopted by the Commission.
- September 17, 2018: Updated to require that when TAP funds are used for courses at colleges or universities, these institutions must be accredited by a recognized accrediting agency. Additional updates were made in the accompanying Administrative Procedures.
- November 3, 2021: Updated accompanying procedures 03-06, "Tuition Assistance Program", to clarify that foreign language and American Sign Language (ASL) courses are eligible for Tuition Assistance; and, clarify that educational institutions for which an employee may attend with funding from the Tuition Assistance Program must be accredited by an organization recognized by the United States Department of Education.

REFERENCES

- Merit System Rules and Regulations
- Collective Bargaining Agreements
- Internal Revenue Codes
- Administrative Procedures 03-06, Tuition Assistance Program
- Administrative Practice 2-32, Institutes, Workshops, Seminars, Conferences and other External Training

DEFINITIONS

The Commission: The governing body of the Maryland-National Capital Park and Planning Commission, which is comprised of five members from each of the agency's two Planning Boards for Montgomery County and Prince George's County.

Fiscal Year: The 12-month accounting and operational period from July 1 to June 30 within which M-NCPPC operates.

The Maryland-National Capital Park and Planning Commission: The organizational entity. For purposes of this Practice, the terms "M-NCPPC" or "agency" shall be used to reference the organizational entity.

POLICY

M-NCPPC established the Tuition Assistance Program (TAP) to assist with educational expenses for courses that enable employees to perform more effectively in their present jobs, for career development, and/or preparation for different responsibilities within the agency. Subject to funding availability, the M-NCPPC will assist employees with educational expenses within the priorities established for funding under the TAP. The fiscal year maximum for tuition assistance shall be reviewed annually by the agency. The agency's fiscal year is July 1 – June 30. The approved fiscal year amounts shall be communicated in Administrative Procedures 03-06, Tuition Assistance Program, accompanying this Practice.

On a semester/session basis, employees may request either the full fiscal year maximum amount or a partial amount (total requests not to exceed the fiscal year maximum) for which they are eligible. All requests shall be considered in conjunction with budgetary limits established by the departments for the semester/session. An employee's total fiscal year request may not exceed the maximum amounts established for a fiscal year.

Reimbursement shall be for tuition for college/ university undergraduate courses or graduate-level courses, as well as courses provided by vocational, technical, trade, professional, scientific, and technical institutions. Related laboratory fees and other mandatory fees are also reimbursable.

Expenses for books and optional fees (parking, student activities, etc.) are not reimbursable using TAP funds. Expenditures for external training (such as workshops, seminars, and conferences) are governed by Administrative Practice 2-32, Institutes, Workshops, Seminars, Conferences and Other External Training.

Agency funds will be monitored by the departments to sustain the TAP throughout the fiscal year. Tuition assistance may have tax implications for the employee under the Internal Revenue Codes.

PROCEDURES

The Executive Director shall issue Administrative Procedures for the administration of the Tuition Assistance Program. The Procedures will establish current TAP benefit levels, required course criteria, eligible educational institutions, application process, and other criteria necessary for effective program management.