

# Vermont Catholic Charities

**SUBJECT: Tuition Assistance Reimbursement**

<b>Policy Number HR 00022</b>
Section: Human Resources
Sub-Section: Employment
Date: 07/01/2008; 06/1/2017
Revised: March 1, 2020

## Tuition Assistance Program for Employee’s Children Enrolled in a Catholic School – Pre-K through Grade 12 in the State of Vermont

- I. Purpose
- II. Eligibility
- III. Benefit
- IV. Conditions
- V. Forms

---

### I. Purpose

Vermont Catholic Charities provides tuition assistance opportunities to eligible employees whose children are enrolled as a fulltime student in a Pre-K through Grade 12 Catholic School in the State of Vermont. The purpose of this policy is to provide guidance for the administration of the tuition assistance program for salaried, full-time, and part-time hourly employees. This program does not guarantee the student will be accepted at the school but is intended to provide financial assistance for those eligible employees at Vermont Catholic Charities with guidelines noted within the policy.

### II. Eligibility

1. Tuition Assistance is available to full-time and part-time salaried and hourly employees.
2. Salaried and full-time employees must be employed for 90 days prior to becoming eligible; part-time employees must complete one year of service and average 780 hours of work per year. Part-time is defined as working 20-34.99 hours per week for this policy.
3. All employees must maintain a “Satisfactory” or higher performance evaluation rating to continue receiving tuition assistance.

### III. Benefit

1. Employees will receive the following assistance for a child enrolled in a Vermont

Approved by:	Original Effective Date:07/08/2008; 6/20/2017; 3/11/2020	Revision no: 3	Page: 1 of 3
--------------	--	----------------	--------------

# Vermont Catholic Charities

Catholic School in Pre-K through Grade 12. It is recommended that the employee apply for Tuition Assistance at the school prior to completing the Vermont Catholic Charities application.

- a. A payment up to \$1,200 per child with a maximum yearly payout of no more than \$5,000 per employee/per family. (If the employee qualified for tuition assistance and the school bill is less than \$1,200, VCC would pay the lower amount and not the \$1,200.)
  - b. Part-time employees will be prorated based on hours worked. Part-time is defined as working 20-34.99 hours per week for this policy.
2. The request for assistance will be approved based on employee submitting the Tuition Assistance Reimbursement Form and on the availability of funds. An appeal may be filed should educational assistance be denied.
  3. Tuition assistance is not applicable to the following: instruction of less than five workdays; continuing education computer software course(s); instruction for standardized test preparation (SAT, GMAT, etc.); or any nursery schools.
  4. ***Tuition will only be paid to the school upon receipt of an invoice with details on the student(s) enrolled, cost per pupil expense and total cost of invoice less any fees.***

## IV. Conditions

The following conditions shall determine the tuition assistance provided by the Tuition Assistance Program:

1. VCC will make quarterly payments for tuition to the school on July 15, October 15, January 15, and April 15, as applicable. No tuition will be in advance for the entire year. Employee tuition assistance will continue only if their child is actively enrolled in the school.
2. Proof of Registration must be submitted to Human Resources at time of application. Any changes to the registration should be reported to Human Resources within five days.
3. Tuition Assistance Reimbursement is for tuition only.
4. Resignation, expulsion, dismissal and departure from the organization/school prior to the end of the semester or year will result in repayment of unused assistance. (To receive payment for tuition assistance employees must complete the application form each year.)
5. Tuition assistance is considered as taxable income based on applicable IRS regulations.

## V. Form(s)

- a. Tuition Assistance Reimbursement Form

Approved by:	Original Effective Date:07/08/2008; 6/20/2017; 3/11/2020	Revision no: 3	Page: 2 of 3
--------------	--	----------------	--------------



## Tuition Assistance Reimbursement Application

Please return this application to Human Resources with a signed copy of the school invoice/statement. *If tuition payment is paid in advance, please notify Human Resources, and provide a copy of an updated statement confirming full payment.* In order to facilitate this process, please include the school's tuition schedule. Type or print clearly.

<b>Date of Application</b>				
<b>Employee Name</b>				
<b>Employee Address</b>				
<b>Employee Phone # and Email</b>				
<b>Dependent/Student Name</b>				
<b>Dependent/Student Date of Birth</b>				
<b>School Name</b>				
<b>School Address</b>				
<b>What academic year are you applying for?</b>				
<b>Academic Year Tuition Amount</b>				
<b>Quarterly Payments (Internal Use Only)</b>	___ July 15 <sup>th</sup>	___ October 15 <sup>th</sup>	___ January 15 <sup>th</sup>	___ April 15 <sup>th</sup>
<b>Tuition Reimbursement Approved/Reimbursed (Internal Use Only)</b>				

**I certify that I meet the employee eligibility requirements of Vermont Catholic Charities, Inc. (VCC) Tuition Assistance.** (Check applicable eligibility category of applicant):

- I am an active, full-time employee of Vermont Catholic Charities, Inc. (VCC) and have 90 days or more of eligible service, OR
- I am an active part-time employee of VCC and have worked in a(n) *eligible position(s)* for the equivalent of at least 1 year (or an average of 780 hours).
- I have maintained a satisfactory or higher performance rating in my employee evaluation.

**I certify that during the entire waiting period I had an eligible relationship with the student for whom I am applying for the benefit.** (Check applicable relationship):

- The student is my natural child, OR
- The student is my legally adopted child, OR
- The student is my stepchild, and ALL of the following apply:
  - My spouse is the natural parent, OR my spouse is the legally adoptive parent of the child, AND
  - I have been married to the child's biological or adoptive parent, AND
  - My spouse and/or I have had a qualifying tax relationship to the child (*check which applies*):
    - I claimed the child as a dependent on my federal income tax form, OR
    - My spouse claimed the child as a dependent on his or her federal income tax return, OR
    - My spouse and I claimed the dependent on our joint return, OR
    - My spouse was the \*custodial parent of the child for federal income tax purposes.



I certify that during the Tax Year of the term for which I am hereby applying for Tuition Assistance the student is my tax dependent, as defined by the IRS. (Check applicable category):

- The student will be claimed by me as a dependent on my federal income tax return; OR
- I am the custodial parent of the child for federal income tax purposes and have signed an IRS Form 8332 releasing a claim to a federal tax exemption for the child (attach a copy of signed form); OR
- A CPA, tax attorney or other tax professional has attested to the status of the child as my dependent, as defined by Section 152 of the Internal Revenue Code. A copy of such attestation is attached.

I certify that during the term for which I am applying for VCC Tuition Assistance the student meets all of the other eligibility requirements. (Must check ALL boxes to qualify):

- Is enrolled, AND
- Is in good academic standing

**I agree to immediately notify Human Resources if my child's status changes during the benefit period, and if requested to do so, I agree to provide Human Resources with a copy of records (such as tax forms, marriage, adoption forms, enrollment certification, etc.) which may be necessary to verify eligibility for this benefit.**

By signing below, I attest that the information above is correct and that any anticipated financial aid is reflected on the bills or other documentation that I am submitting. Furthermore, I agree that if there is a substantial change in actual financial aid received, I will submit a revised bill(s) to HR for evaluation, even if it occurs after payment has been remitted to the school. I understand that tuition reimbursement may be revised if new information justifies a change to the benefit.

Employee signature \_\_\_\_\_ Date \_\_\_\_\_

Supervisor signature \_\_\_\_\_ Date \_\_\_\_\_

**FOR HUMAN RESOURCES USE ONLY**

HR Signature of Approval \_\_\_\_\_ Date \_\_\_\_\_

Approved Tuition Assistance Amount \_\_\_\_\_

*\*The term "custodial parent" means the custodial parent for purposes of Section 152(e) of the Internal Revenue Code. In order to be the custodial parent under Code Section 152(e), the parent must be the parent with whom the child resides the greater number of nights during the calendar year.*



**Definitions:**

- The term "*dependent*" means natural or legally adopted child of the employee or employee's spouse
- The term "*spouse*" means the lawful husband or wife of the employee
- The term "*stepchild*" means the child of the employee's spouse who is not the employee's natural or legally adopted child.
- The term "*custodial parent*" means the custodial parent for purposes of Section 152(e) of the Internal Revenue Code. In order to be the custodial parent under Code Section 152(e), the parent must be the parent with whom the child resides the greater number of nights during the calendar year.

**Tuition Assistance Reimbursement Tax Certification**

Vermont Catholic Charities, Inc. (VCC) provides a tuition benefit to qualifying children of eligible employees. In order to be eligible for this benefit, for each tax year in which the benefit is requested the child must be claimed by the employee as a dependent on the employee's federal income tax, OR the employee must be the custodial parent of the child for federal income tax purposes and have signed IRS Form 8332 releasing claim to the exemption, OR a CPA, tax attorney or other tax professional must attest to the status of the child as the employee's dependent, as defined by Section 152 of the Internal Revenue Code. Certification from a tax professional can be in the form of an email or letter, and must include:

- The tax professional's name, contact information, and tax credentials (CPA, tax attorney, etc.)
- The employee's name
- The dependent child's name and relationship to the employee
- A statement affirming that for the tax year of the benefit application the dependent child is the employee's dependent, as defined by Section 152 of the Internal Revenue Service.

Attestations must be submitted to Human Resources, along with each semester's benefit application and supporting documents (i.e. school invoice or statement).