



**Office of
Employee Relations**

College Tuition Reimbursement and Nurses' Enhanced College Tuition Reimbursement Programs for PEF-Represented Employees

**Program Guidelines
for January 1, 2024 through
December 31, 2024**

**College Tuition Reimbursement and
Nurses' Enhanced College Tuition Reimbursement Programs**

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College Tuition Reimbursement Program

A. Program Description

The College Tuition Reimbursement (CTR) Program enables employees to maintain or improve job-related skills in their profession and gain the knowledge and skills necessary for promotional opportunities and career mobility within New York State service. The CTR Program reimburses eligible employees in the PS&T Unit (PEF-represented employees) for qualifying courses taken at any accredited college or university once the course has been successfully completed and payment has been made to the school.

B. Funding and Oversight

Funding for CTR is provided through Article 15 of the 2023-2026 Agreement between the State of New York and PEF. Article 15 also establishes the Professional Development Committee (PDC) consisting of two designees from the Office of Employee Relations (OER) and two from PEF. The PDC has adopted these CTR guidelines and monitors the administration of this program.

C. Program Highlights

- Provides reimbursement to current PEF-represented employees for qualifying courses that begin on or after January 1, 2024 through December 31, 2024.
- Eligible employees may be reimbursed up to a maximum of \$5,000 per calendar year. The start date of the course determines which calendar year benefits the reimbursement is applied to.
- Reimbursement requires successful completion of a course. The CTR Program will not cover incomplete or failed courses.
- All applications and supporting documentation must be submitted within 90 calendar days after the end date of the course. The 2024 CTR Program was launched on May 20, 2024. In order to allow sufficient time for submission, any applications for courses or events that began on or after January 1, 2024, and ended prior to May 20, 2024, may be submitted within 90 days after the launch date.
- The postmark or email date will be used to determine the timeliness of the application.
- CTR can only be used for courses or *Credit by Examination* (CBE) exams that lead to college credit at an accredited college, university, or institution that are college credit bearing, lead to a specialized certificate, or are necessary to remain actively enrolled while pursuing a doctoral dissertation.

C. Program Highlights (Continued)

- All reimbursements issued during the calendar year are reported to the Office of the State Comptroller (OSC) during the month of October. Once these reimbursements are reported, no further payments will be issued until after January 1 of the following calendar year.
- OSC will withhold estimated taxes at the end of each calendar year from employees whose benefits (reimbursements) from this program and any additional educational benefits (reimbursements) from their agency exceed \$5,250. This may result in substantial withholding from paychecks at the end of the year and applicants should plan accordingly.

D. Employee Eligibility

Applicants are eligible to participate in the CTR Program under the following conditions:

1. *Current PEF-Represented Employees*

At both the start and end dates of the course, the applicant must be:

- Actively employed in a PEF-represented position
- A New York State or Roswell Park Cancer Institute employee with attendance rules coverage who is either full- or part-time (working 50 percent or more)

2. *Laid Off Employees*

A New York State or Roswell Park Cancer Institute employee is eligible for reimbursement if the applicant:

- Has been laid off
- Has not been rehired by New York State or Roswell Park in a PEF-represented position
- Is on the appropriate Civil Service or Roswell Park Preferred List

To be eligible for reimbursement, the course must commence within 12 months of the layoff date. The applicant must provide documentation showing the layoff date and preferred list standing. The documentation must be signed by a personnel officer and sent as an attachment with other supporting documentation.

3. *Less than Half-Time Employees*

A New York State or Roswell Park Cancer Institute employee, represented by PEF, who works less than 50 percent, shall receive 50 percent of the benefit with proper documentation. Eligibility will be based on work status on the start date of the course.

E. Course Eligibility

CTR is available for *job-related* or *career-related* courses or *Credit by Examination (CBE) exams that lead to college credit* at an accredited college, university, or institution that:

- Are college credit bearing
- Lead to a specialized certificate
- Are necessary to remain actively enrolled while pursuing a doctoral dissertation

1. *Job-Related or Career-Related:*

The content of the course or CBEs given by approved providers must be job-related or career-related.

- *Job-related* courses or CBEs must directly relate to the employee's current profession or job assignments, duties, and responsibilities.
- *Career-related* courses or CBEs must provide the employee with the knowledge, skills, or abilities to increase opportunity for advancement or promotion within their current profession or in a career path for which there currently exists a need in New York State government, such as nursing and accounting. Courses may also be eligible if they are a subject area requirement for a career-related degree program for which the employee is a matriculated student.

Questions frequently arise regarding the eligibility of educational events leading to certificates in fields such as real estate, accounting, personal tax preparation, and self-help. In keeping with the requirement that the course or certificate be job or career-related, courses or certificates in these areas will not be eligible for reimbursement unless the applicant can demonstrate that the subject matter is directly relevant to his or her job or career in New York State government.

The PDC maintains sole discretion for making the final determination on whether a course or CBE is eligible for reimbursement. Documentation may be requested from the applicant's supervisor to assist in determining eligibility.

2. *Courses or CBEs must be credit-bearing, lead to a specialized certificate, or be necessary to remain actively enrolled while pursuing a doctoral dissertation.*

A *credit-bearing* course is:

- A job- or career-related undergraduate or graduate credit-bearing course
- A non-career-related course, such as Physical Education, that is required as part of the degree program in which the applicant is matriculated

A course *leading to a specialized certificate* is:

- A non-college-credit course that leads to a job- or career-related specialized certification (employee must provide the title of the certification)

- A course that leads to certain specialized certifications or certain exams such as Occupational Competency Exams that relate to the employee's job or career in New York State
- A computer or technical education course that leads to certification by computer hardware, software, or technical corporation or organization (e.g., Microsoft, Oracle) that relates to the employee's job or career in NYS (employee must provide the title of the certification)
- A post-graduate certificate course is one taken at an accredited university or college and generally at the post-masters' level

Examinations that lead to college credits (Credit by Examination - CBE) include but are not limited to:

- Excelsior College Examinations (www.excelsior.edu)
- Thomas Edison College Exam Program (TECEP - www.tesc.edu)
- College-Level Examination Program (CLEP - www.collegeboard.com/student/testing/clep/about.html)
- DANTES Subject Standardized Tests (DSSTs - www.getcollegecredit.com)

3. *Courses or CBEs must be taken at an accredited college, university, or institution. One of the following conditions must be met in order for a school to be deemed accredited:*

- A college or university chartered, approved, or authorized to confer a degree by the New York State Board of Regents or an equivalent recognized educational accrediting body
- An institution engaged in the delivery of high technology or computer software and hardware training programs, which is certified to deliver these courses by corporations such as Microsoft, Oracle, etc.

Courses that result in professional development units such as CEUs or PDHs are reviewable under the Workshop and Seminar Reimbursement (WSR) Program and are not reviewable for reimbursement under the CTR Program.

F. Application Time Period and Deadline

The CTR Program covers eligible tuition expenses incurred for courses that begin during the period January 1, 2024 through December 31, 2024. The start date of the course determines which calendar year benefits the reimbursement is applied to. All applications and supporting documentation must be submitted within 90 days after the end date of the course.

The 2024 CTR Program was launched on May 20, 2024. In order to allow sufficient time for submission, any applications for courses or events that began on or after January 1, 2024, and ended prior to May 20, 2024, may be submitted within 90 days after the launch date. The postmark or email date will be used to determine the timeliness of the application.

G. Release time

The CTR Program does not entitle an employee to receive release time.

H. Expenses Covered

The reimbursement only covers the cost of the tuition. The employee is required to provide an itemized invoice and proof of payment from the school showing tuition separate from fees with the application for reimbursement under this program. The employee must pay school tuition expenses beyond those covered by CTR. Deferred payment in anticipation of reimbursement is not eligible. CTR will not cover incomplete or failed courses or CBEs.

Costs or fees not covered include, but are not limited to:

- Fees that are not part of the tuition fee (late registration, application, membership, maintenance, lab fees)
- Sales tax
- Fees for auditing a course
- Study materials (books, CDs, DVDs)
- Transportation, travel, and lodging expenses (parking, meals, permits)
- Certificate or license issuance or renewal fees

I. Maximum Reimbursement

Eligible employees may be reimbursed up to a maximum of \$5,000 per calendar year. The start date of the course determines calendar year eligibility.

J. Alternative Sources of Financial Assistance

The CTR Program Reimbursement will be secondary to any other tuition assistance received. Prior to submitting an application for the CTR Program, employees are expected to investigate and apply for all available alternative tuition assistance sources for which they are eligible. If the applicant receives financial assistance from any source, such as the agency, professional organization, grants or scholarships, the source and amount must be reported on the CTR application and on the paid invoice. This amount must be subtracted from the total reimbursement amount requested. An employee who fails to report the amount of assistance must repay the overpayment. These participants may be excluded from participating in future programs.

Alternative funding sources include, but are not limited to:

1. Agency/facility tuition reimbursement programs, grants, or scholarships
2. Tuition Assistance Program (TAP)
3. Veterans Administration Educational Benefits (GI Bill)
4. College stipends and scholarships
5. Aid for Part Time Students (APTS)

Information about these programs is available from agency/facility training and personnel offices, college and university financial aid offices.

K. Taxation of Employee Benefits (Reimbursements)

The employee is responsible for any taxes and other withholdings as defined by the Internal Revenue Service (IRS) Code. Taxation of educational benefits (reimbursements) is subject to continuous change.

In general, job-related educational benefits (reimbursements) are not taxable with the following clarifications and exceptions:

1. Educational benefits (reimbursements) that exceed \$5,250 are generally taxable unless they can be excluded as a "working condition fringe benefit."
2. Employees should consult a tax expert with questions regarding taxation of these benefits (reimbursements). The Office of Employee Relations (OER) cannot provide any tax clarification or advice.

All reimbursements issued during the calendar year are reported to the Office of the State Comptroller (OSC) during the month of October. The tax reports are based on the reimbursement check date. Once these reimbursements are reported, no further payments will be issued until after January 1 of the following calendar year.

At the end of each calendar year, the Office of the State Comptroller will withhold estimated taxes from employees whose reimbursements from this program and any additional educational benefits (reimbursements) from their agency exceed \$5,250. This may result in substantial withholding from paychecks at the end of the year and applicants should plan accordingly. Students are encouraged to seek competent tax advice to determine if the "working condition fringe benefit" is applicable when filing their taxes.

L. Application and Reimbursement Process

For complete guidelines, go to oer.ny.gov/public-employees-federation-afl-cio-pef or contact OER at (518) 474-6612.

- A separate application must be completed for each course or event.
- Applications can only be submitted after successful completion of the course or event.
- Applications submitted prior to the end date of the course or event will not be accepted.

All applications and supporting documentation must be submitted within 90 calendar days after the end date of the course. The 2024 CTR Program was launched on May 20, 2024. In order to allow sufficient time for submission, any applications for courses or events that began on or after January 1, 2024, and ended prior to May 20, 2024, may be submitted within 90 days after the launch date. The postmark or email date will be used to determine the timeliness of the application.

Step 1: Log on to the Reimbursement Portal

Visit the OER Reimbursement Website for a link to the online portal.

Please note: Applications can also be submitted in one of the following ways:

- *Email:* Email the application and supporting documentation by application deadline to psttraining@oer.ny.gov. All emailed documentation must be in PDF format. All other formats (JPGs or other photo formats, Word Documents, links to documentation or websites, etc. will not be accepted.)

- *U.S. Mail:* Mail application and supporting documentation, postmarked by application deadline to:

NYS Office of Employee Relations
PSTP Reimbursement Unit, 7th Floor
2 Empire State Plaza
Albany, NY 12223-1250

Step 2: Review and Update Contact Information

Review the Employee Information Section and use the 'Edit Contact Information' button to make any changes needed. Please note: The address in this section will be where all reimbursement checks are mailed. Any address changes needed after the approval of an application should be made in the portal, as well as sent to psttraining@oer.ny.gov. Any name change requests must be made through the employee's agency HR Department and cannot be updated in the portal.

Step 3: Create a New Application

Select 'Submit a new PEF EB Application'. Complete all applicable fields included on the application form. Select the 'Choose Files' button to attach all required supporting documentation listed below to the application form. Please note: All supporting documentation must have the applicant's name printed on it by the issuing entity.

- Unaltered invoice, receipt, or itemized summary from the provider showing the tuition cost separate from any additional fees
- Proof of payment such as a valid receipt of payment from the school, loan agreement, bank statement, credit card statement, or cancelled check
- Documentation showing any financial assistance that has been or will be received toward the cost of the course or event indicating the name of the entity providing the assistance
- Documentation confirming matriculation status (if applicable) and course type
- Documentation showing the start and end dates of the event (month, day, and year)
- Documentation from the provider confirming attendance or successful completion ("official transcript" not required)

Step 4: Submit the Application

Once the application is complete, click the 'Submit' button to submit the application to OER. Once the application is received, a message will appear indicating the application was submitted successfully. It will also appear in the Application History section of the online portal.

Please note: If you are unable to obtain the required documentation within the 90-day period, you must submit your application form and contact the PSTP Reimbursement Unit prior to the deadline.

Step 5: Monitor Application Status

The following notifications will be sent via email. Accordingly, please be sure applications include a valid email address.

- *Notification of Hold:* Applicants will be notified when additional information is needed or supporting documentation has not been received. Failure to provide the required documentation will result in denial of your tuition reimbursement request.
- *Notification of Denial:* Applicants will be notified when their application has been denied and why. If the request is denied for reasons such as ineligible or incomplete application, the applicant may resubmit the claim for reimbursement with additional documentation, as long as the applicant is still within 90 days after the completion date of the requested course. Applicants will have 30 days from the date of the denial to appeal the decision for any other reason(s). The denial appeal may contain additional supporting documentation and a letter from the supervisor.
- *Notification of Approval:* Applicants will be notified when the application has been approved for payment.

Step 6: Receive Reimbursement

Once an application has been approved, reimbursement checks will be mailed from the Office of the State Comptroller to the address listed in the Reimbursement Portal. This check will resemble a paycheck or travel expense check, tear away three sides in order to open the check. This is a live check and is not automatically deposited. Please allow up to four weeks for check processing and delivery.

Nurses' Enhanced College Tuition Reimbursement Program

A. Program Description

The Nurses' Enhanced College Tuition Reimbursement (NECTR) Program for January 1, 2024 through December 31, 2024 supplements the regular CTR program available to all PS&T Unit employees (see CTR section of these guidelines for details). For eligible PEF-represented nurses, this enhanced program provides an additional \$5,000 per calendar year for qualifying tuition costs.

B. Eligibility

To be eligible for the Nurses' Enhanced CTR program, an applicant must meet the following two requirements:

1. Be a PEF-represented nurse matriculated in a nursing degree program that leads to a four-year degree, a master's degree, a post-graduate certificate*, or a doctorate. Documentation must show matriculation in a nursing degree program.
2. Meet eligibility criteria pertaining to employees and covered coursework under the regular CTR program (see applicable guidelines).

**A post-graduate certificate program would be offered at a Graduate School of Nursing (for example: Advanced Certificate in Nursing Education, Advanced Certificate in Palliative Care Nursing, or Statutory Certificate in Psychiatric/Mental Health). Questions about whether courses leading to specialized nursing certifications qualify for reimbursement under CTR should be referred to the joint State/PEF Professional Development Committee.*

It is the policy of the State of New York to provide for and promote equal opportunity in employment and equal access to all programs and services without discrimination on the basis of age, race, color, creed, national origin, military status, sex, sexual orientation, gender identity or expression, disability (including pregnancy-related disability or condition), predisposing genetic characteristics, marital/familial status, status as a victim of domestic violence, or prior arrest/criminal conviction record.