

TITLE: TUITION ASSISTANCE AND EMPLOYMENT OF HIGHLY QUALIFIED TEACHERS

1. Definition

1.1 Fee. – For purpose of tuition reimbursement only, in accordance with, fee refers to any mandatory cost associated with tuition, as assessed by the college or university, excluding payment for books and supplies.

2. Tuition Reimbursement for License Renewal or Shortage Areas.

2.1 Criteria. An educator applying for tuition reimbursement must meet the following criteria: 1) holds either a valid West Virginia Certificate or First Class Permit for full-time employment and is seeking an additional endorsement in a shortage area, and either resides in the state or is employed regularly for instructional purposes in a public school in the state; or 2) is seeking certification renewal, and has a continuing contract with a county board. Reimbursement is subject to the amount of legislative funding granted.

2.2 Limitations. Reimbursement is limited to the cost of tuition, registration and other required fees only for appropriate college or university coursework used for license renewal or for an additional endorsement in a verified shortage subject area. Reimbursement for an educator who has prior approval to attend an out-of-state institution of higher education as described in W. Va. Code §18A-3-3a(d)(2), or a private institution of higher education may not exceed the amount of the highest corresponding tuition charged at a West Virginia state-supported college or university. Reimbursement for courses completed toward certification renewal is limited to 15 semester hours of courses for any educator. Reimbursement for educators completing courses after July 1, 2007, will be limited to 15 semester hours of coursework completed towards an additional endorsement in a shortage area. The educator must have completed the appropriate college or university coursework with a minimum 3.0 GPA.

2.3 Reimbursement Schedule. The West Virginia Department of Education shall make the reimbursement for courses completed towards an additional endorsement or for the renewal of a license in an area of critical shortage priority. A request for tuition reimbursement must be received by the West Virginia Department of Education no later than June 15 of each year for coursework completed during that fiscal year.

3. Title I and Title II. Tuition reimbursement, through available funds, shall be provided to core subject area teachers or administrators for the purpose of becoming highly qualified in a core subject area or administration. Title I 5% set aside funds shall be allocated for tuition reimbursement in accordance with Title I budget requirements. Priority shall be given to teachers seeking tuition reimbursement in connection with: the District's critical need subject areas (list annually); schools with low percentage of classes taught by highly qualified teachers; schools with high poverty; and schools with high turnover.

Title I 5% set aside tuition reimbursement funds shall only be available in the event West Virginia Department of Education professional preparation funds are unavailable and may not be used to reimburse teachers who are not assigned to schools designated as Title I schools.

Title II shall only be available for tuition reimbursement in the event West Virginia Department of Education professional preparation funds are unavailable and, with respect to Title I teachers, after the Title I 5% set aside tuition reimbursement funds have been exhausted.

The District shall enter into tuition reimbursement agreements that include provisions relating to: timelines for completing highly qualified status; the length of time candidate must work in the District once their program is completed; to the recoupment the funds if teachers or administrators do not meet the District's requirements; and, compliance with funding source compliance. The Limitations for tuition reimbursement contained in this policy shall apply to Title I and Title II tuition reimbursement.

4. **Non-Discriminatory Clause.** These benefits will be offered on a non-discriminatory basis that will not favor highly-compensated educators. This plan serves as notice of the availability and terms of this program to all eligible educators.

5. **Tax Implications for Employees.** The IRS sets a maximum dollar amount of tuition reimbursement received from the District which can be excluded from an educator's income each tax year. The District will not include these benefits in the wages, tips, and other compensation box on the educator's Form W-2. This also means the educator does not have to include these benefits on the annual tax return. No tax-free education expenses paid for by the District can be used as a basis for any other deduction or credit, including the lifetime learning credit and the American opportunity credit. Amounts paid in excess of the maximum dollar amount set by the IRS are generally taxable. However, if the excess of benefits paid qualifies as a working condition fringe benefit, the District does not have to include them in the educator's wages. A working condition fringe benefit is a benefit which, had the educator paid for it, the educator could deduct as a business expense.

6. **Review Schedule.** This policy shall be reviewed in accordance with the Policy Review Schedule published by the Superintendent.

Legal Authority: West Virginia Code §18A-3-3a; West Virginia Board of Education Policy 5202; Title I, Sections 1119(h)(i) and 1119(I); Title II, Section 2122(b)(10)

Board Adoption: July 21, 2014