

## PROCEDURES FOR PROFESSIONAL STAFF TUITION REIMBURSEMENT FOR TITLE I & TITLE II

Federal Title I & II federal funds may be available to Hancock County Schools for the purpose of providing educational expense reimbursement to educators teaching in Hancock County schools.

The reimbursement procedures are:

1. Applicants must first apply to the West Virginia Department of Education for reimbursement per West Virginia State Board of Education Policy 5202. Upon written verification of depletion on State funding, applicants may apply to Hancock County School's Office of Assistant Superintendent for reimbursement through Title I or II funds. A copy of the denial must accompany the application.
2. Priority will be given to teachers employed on a permit or teachers not meeting the definition of highly qualified under the Federal guidelines for the No Child Left Behind Act of 2001.
3. Courses eligible for reimbursement must be in the core content area and must:  
\*assist the individual to become highly qualified; or  
\*support the individual's acquisition of certification in an area that has an insufficient number of certified teachers.
4. Individuals qualifying under section 1 and 2 of this policy may seek reimbursement for a maximum of six (6) credit hours during the fall semester, six (6) credit hours during the spring semester. Payment shall be made as reimbursement for the tuition, registration and other required fees, and the cost of the textbook required for each class. No other fees or expenses are eligible for reimbursement.
5. The application must be properly completed and submitted with transcript(s), receipt(s), and the denial letter from the West Virginia Department of Education to the Office of Office of the Assistant Superintendent on or before the last day of May. Following this deadline, the applications will be reviewed for approval by the Superintendent and Assistant Superintendent and /or Director of Federal Programs.
6. Courses completed at out of state or private institutions will be reimbursed at cost up to the highest rate charged at a State of West Virginia college or university.
7. Applicants must complete the courses with a grade of "A" or "B". Classes graded by "Satisfactory/Unsatisfactory" or "Pass/Fail" are not eligible for reimbursement.
8. Individuals who are awarded tuition reimbursement and voluntarily terminate their employment with Hancock County Schools within one year of the reimbursement will have the total amount of the reimbursement withheld for their remaining pay. In the event the amount is more than the employee is owed, the employee must reimburse Hancock County Schools in full before their employment records will be released.

9. This policy was developed in compliance with IRS Publication 15-B, Employees Tax Guide to Fringe Benefits which stated that the first \$5,250.00 of tuition reimbursement is to be excluded from an employees taxable compensated income. The Hancock County Board of Education will include as a fringe benefit any reimbursement above \$5,250.00 paid by the Board of Education as taxable compensated income on the employee's W-2. Recipients are responsible for reporting any tuition reimbursements that may constitute taxable income above the \$5,250.00 threshold. Recipients are advised to discuss their individual tax situations with a tax professional.

- Title II funds may pay tuition reimbursement for any teacher with restrictions outlined in guidance from the Office of Professional Preparation (OPP) and the Title II Office of the West Virginia Department of Education. The Federal program requirement to avoid supplanting of funds available from other sources would apply to both the funds spent for tuition reimbursement from the OPP and Title I funds (the five percent (5%) set aside) that must be spent for helping all teachers of core academic subject become highly qualified. In other words, Title II funds may be spent for tuition reimbursement only after teachers apply for and are denied funding from the OPP because of lack of funds, or in the case of Title I schools, only after Title I school has expended its annual five percent (5%) set-aside and there are still needs for tuition reimbursement at that school.
- The Title I five percent (5%) set aside must first be utilized to ensure that all Title I teachers meet the highly qualified standard (i.e. all teachers in a schoolwide program and those paid with Title I funds in a targeted assistance program). After those teachers meet the requirements, the County may use any remaining portion of the five percent (5%) set aside for teachers of core academic subjects in a targeted assistance school who are not paid with Title I funds. At no time may these five percent (5%) set aside funds be used for any teachers in schools that do not receive Title I allocations. To avoid a supplant issue, Title I funds may be spent for tuition reimbursement only after teachers apply for tuition reimbursement and are denied funding from the OPP because of a lack of funds.

No Child Left Behind Act of 2001