
PROFESSIONAL DEVELOPMENT REIMBURSEMENT POLICY

Continued professional development is a key component of Sage Oak Charter Schools' ("School") mission, vision, and core values. If funding allows, the School will reimburse staff for the direct costs of obtaining additional credentials, training, and/or certifications that are predetermined by the School to be an area of need based on the following Policy. This Policy does not provide reimbursement for a teaching credentials or certifications required for initial hire.

Eligible Professional Certifications/Credentials and Maximum Reimbursement

Professional certifications and programs eligible for reimbursement will be determined by the administration to support the needs of the School. The maximum reimbursement and list of incentivized credentials and other public school industry-standard certifications and training will be maintained by Human Resources.

Required Conditions

In order to be eligible for professional development reimbursement under this Policy, the following conditions must be met:

- A. The employee must be an active full-time or part-time regular employee. Substitute or seasonal employees are not eligible.
- B. The employee must have successfully completed at least a 6-month period of employment with the School prior to application and as determined by the employee's evaluation.
- C. The credential, certificate, or training pursued must be directly related to maintenance or improvement of the job skills required by the employee's position and must be approved by the School's leadership team in advance. The credential, certificate or training must pertain to the employee's current position with the School and be utilized to the maximum extent needed by the School to be eligible for reimbursement.
- D. The credential, certificate, or training sought cannot be part of a program of study that will qualify the employee for a new trade or business. If the education in question qualifies the employee to perform significantly different tasks and activities than the duties of their current position, then the education is deemed to qualify the associate for a new trade or business.
- E. The employee must not have written discipline in their file within the last six (6) months.
- F. The reimbursement may apply to fees such as: registration, exams, and/or tuition. Books, supplies, parking, and travel are not eligible for reimbursement. Reimbursement may not be used to renew required professional licensure or credential or for education needed to meet the minimum education requirements of a trade or job position for which an employee is currently employed, unless pre-approved by Human Resources.

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- G. Course time must not adversely conflict with work schedules. Participation in professional development activities approved for reimbursement under this Policy is voluntary and will not be considered compensable work time.
- H. For certificates or trainings previously approved by HR the employee must initially submit a request for reimbursement, and then submit verification to Human Resources of successful completion of the credential, certificate or training within thirty (30) days of receiving the new certification along with receipts showing proof of payment of the reimbursable expenses.
- I. Employees who fail to complete an approved course, credential, training, and/or certification according to the estimated date of completion when approved will have their approvals withdrawn. While the approval has been withdrawn, reimbursements are eligible for reconsideration, where a reconsidered request is treated as a new request in all respects.
- J. Employees are not entitled to reimbursement for an existing certification or additional requirements for a new certification beyond what was initially approved.
- K. Approval for reimbursement does not entitle the employee to continued employment with the School nor to any remaining balances of reimbursement if employment were to end prior to payment of an installment.
 - a. While all approved applications will be reimbursed if all requirements are met, the Policy may be reduced or eliminated at any time without prior notice.
 - b. The School will not include the reimbursement(s) as wages in an employee's Form W-2, Wage and Tax Statement, or otherwise, the amount of any educational expense reimbursement timely and properly substantiated in accordance with this Policy. *See IRC Section 132(d)*
 - c. Under no circumstances will the School reimburse an employee for educational expenses that are not properly substantiated in accordance with this Policy.

Reimbursement Installments

The total reimbursement for each training, certification or CTC credential will be determined by the School based upon the number of current demands for reimbursement and the School's budget. The reimbursement may not cover the total expenses incurred by the employee depending upon the cost of a program, coursework, exams, etc. The employee assumes responsibility for any costs that the reimbursement may not cover. Reimbursement will only be provided for verifiable expenses incurred. The School will not reimburse more than \$10,000 for any one Professional Certification/Credential, and the reimbursement payments must not exceed \$5,250 per calendar year (aligned with IRS Section 127 tax-free limits) in order to remain tax-free. The remaining reimbursement up to \$4,750 will be paid the following calendar year.

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Reimbursements will be distributed as follows:

- A. Reimbursement is half the amount of the total cost of the training, credential or certificate approved by the School, and will be processed after the submission and approval of all appropriate paperwork to HR, including verification of successful completion of the training, credential or certificate and receipts showing proof of payment of the reimbursable expenses.
- B. The employee may apply to receive a second reimbursement installment if:
 - a. There is a remaining balance in tuition/cost of the program completed; *and*
 - b. The employee completes two additional years of full-time service in the same or equivalent assignment for the School; *and*
 - c. The employee has kept the certification current and made significant progress toward recertification, renewal, or clearance, as applicable.