

Community College System of New Hampshire

- I. Purpose: The Community College System of New Hampshire (CCSNH) recognizes and supports the needampshire

- B. Requests for tuition reimbursement must be for credit courses that are directly related to the employee's existing job or career path or are part of an undergraduate or graduate degree, professional certification, or licensing program. Job-related courses are defined as those in which the course content is directly related to the employee's present duties and responsibilities or is needed to maintain or improve skills required by the institution or meet the express requirements of the CCSNH or of a law or regulation. Courses that are not directly related to a specific job, but form part of a job-related degree program (career related), also qualify for this benefit. Coursework undertaken by an employee for self-enrichment does not qualify.
- C. Courses eligible for reimbursement must be for college credit(s) from a regionally accredited, degree-granting college or university. This includes classroom and on-line courses. Associate degree level coursework taken at an institution outside of the CCSNH shall only be reimbursed

- B. The institution's business office shall be responsible for forwarding the original authorized tuition reimbursement request along with all related documentation to the CCSNH System Office Budget Department for auditing and the processing of payment.

IX. Reporting

- A. The college president or designee shall be responsible for maintaining records for college personnel on education and training activities, funding allocations and costs, and each employee who uses the program, including information on what program the employee participated in (program title, dates, location and sponsor), cost of the program, and completion.
- B. The CCSNH Director of Human Resources shall be responsible for maintaining records for system office personnel on education and training activities, funding allocations and costs, and each employee who uses the program, including information on what program the employee participated in (program title, dates, location and sponsor), cost of the program, and completion.
- C. Each institution shall provide an annual report to the BOT Personnel Committee designating the authorized professional development activities at the college for the prior fiscal year. Such reports shall be directed to the CCSNH Director of Human Resources on or before August 15.

- X. Tax Consideration: The taxability of tuition reimbursements is subject to the provisions of the Internal Revenue Code. Employees should obtain advice from tax counsel as to the reporting and deductibility of educational expenses reimbursements. Generally, educational expenses qualifying as job-related are not reportable by the State as income to the employee. It is the employee's responsibility as an individual taxpayer to review the current tax codes as they relate to his/her particular situation.