

EDUCATION REIMBURSEMENT BENEFIT PROGRAM

Revised September 2026

SECTION: 32

A. PURPOSE

This Section establishes Tooele City's policies and procedures for education reimbursement benefits. The program is intended to comply with Section 127 of the Internal Revenue Code as a tax-free benefit. Work-related training or certifications are covered by department training budgets.

B. POLICY

Subject to annual budget approval, full-time regular and appointed employees may receive financial reimbursement under the following programs.

1. Advanced Education Program

- a. Full-time regular and appointed employees may receive up to \$2,000 per fiscal year for associate's or higher degrees related to Tooele City operations. To receive benefits, employees must apply during the designated period with supporting documentation. Any subsequent changes require approval from the Education Reimbursement Committee; unapproved courses are ineligible for reimbursement. Reimbursement covers tuition, registration, required books, and ADA-compliant materials, provided the employee earns a grade of C- or higher, or satisfactory completion for pass/fail courses. All credits required for graduation by the institution are eligible, even if classes are not directly job-related.
- b. The program excludes costs such as out-of-state tuition, late fees, audited courses, and general supplies (i.e. computers, calculators, or internet access). Personal expenses, including transportation, meals, parking, and non-required study aids or tutors, are also ineligible.
- c. Reimbursement totals are tracked by the date of payment rather than the course end date. Any expenses not explicitly listed must receive prior authorization from the Educational Reimbursement Committee to ensure compliance with City policy.
- d. If eligible for, or receiving veteran's or other educational benefits such as grants or scholarships, they must be applied toward eligible expenses first. City reimbursement will be reduced by the amount of funding received from any other source.
- a. Employees who voluntarily resign are required to repay any educational reimbursement received during the 14 months prior to resignation. Repayment is due within 30 days of resignation.
- b. Tooele City reserves the right to delay, deny, or discontinue Advanced Education courses at any time and for any reason.

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2. Full-time Sworn Law Enforcement Officer Student Loan/POST Reimbursement Program.
 - a. Officers who have completed two years of police service with Tooele City (including FTO time) may receive benefits under either this program or the Advanced Education Program, but are restricted from participating in both within the same fiscal year.
 - b. Officers may be reimbursed for up to \$2,000 per fiscal year for:
 - 1) Student loan debt incurred for completion of self-sponsorship through a Utah-recognized POST academy; or,
 - 2) Degrees (associates or higher) directly related to law enforcement. Qualifying fields of study include Criminal Justice, Psychology, Public Administration, Spanish, and Forensic Science; the Educational Reimbursement Committee maintains final authority on degree eligibility and job relevancy.
 - c. Officers must submit an application for educational assistance reimbursement benefits during the application period and include certification of the degree obtained/POST graduation, receipt for student loan payment made during the applicable fiscal year period (no reimbursement for payments outside the current fiscal year), and certification that the payment was made by the employee. Employees may not accept benefits for the same payment made by any other outside program or agency.
 - d. Officers who voluntarily resign are required to repay all reimbursements received during the 24 months prior to their resignation. Repayment is due within 30 days of resignation.
 - e. Tooele City reserves the right to delay, deny, or discontinue Sworn Law Enforcement Officer Student Loan/POST Reimbursement Program at any time for any reason.