



Approved by  
The Executive Committee

No. 2-31

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## TUITION ASSISTANCE PROGRAM

- AUTHORITY** On October 3, 1983, the Executive Committee initially issued this Practice as the Training Assistance Program. This Practice was last amended by the Executive Committee on September 17, 2018.
- APPLICATION/  
ELIGIBILITY** The Tuition Assistance Program (TAP) is available to all active Merit System employees who have successfully completed new hire probation and attained career status.
- Merit System employees receiving Long Term Disability (LTD) benefits are not eligible for TAP benefits. Additionally, employees on Leave Without Pay (LWOP) status for more than sixty (60) work days in a calendar year are not eligible for TAP benefits. This limitation does not apply to employees who were granted LWOP for active duty military service, military furloughs, military training, or approved FMLA leave.
  - Merit System employees represented by collective bargaining are eligible for TAP benefits. Applicable collective bargaining agreements should be consulted for specific program requirements.
- PURPOSE** This Practice was developed to provide rules for the application and administration of the Training Assistance Program (TAP), which provides employees assistance toward educational expenses for career development.
- BACKGROUND** Since inception, the Practice has been revised as follows:
- October 3, 1983: The Executive Committee codified the benefits for career development under the Program title of Training Assistance Program.
  - November 30, 1987: Incorporated Program responsibilities for employees; expanded description of program requirements and consequences revised provisions pertaining to Program funding, including maximum benefit grants-per year.
  - July 1, 1990: Revised Practice to reflect new Internal Revenue Codes as well as shared responsibility for administration of the Program by the Department of Human Resources and Management (DHRM) and departments. Initial approval of program benefits was assigned to operating departments.
  - October 15, 2003: Updated the Program guidelines to:

- Amend Program title from Training Assistance to Tuition Assistance Program to better distinguish Program from agency expenditures related to external training.
  - Allow employees to request any amount up to the maximum fiscal year TAP allotment;
  - Add the application and review process for receipt of benefits;
  - Clarify administrative roles, including those responsibilities assigned to departments;
  - Place implementation procedures into an accompanying Administrative Procedures document, which can be more readily updated by the Executive Director.
- June 27, 2016: Minor edits to clarify existing policy as adopted by the Commission.
  - September 17, 2018: Updated to require that when TAP funds are used for courses at colleges or universities, these institutions must be accredited by a recognized accrediting agency. Additional updates were made in the accompanying Administrative Procedures.

## REFERENCES

- Merit System Rules and Regulations
- Collective Bargaining Agreements
- Internal Revenue Codes
- Administrative Procedures 03-06, Tuition Assistance Program
- Administrative Practice 2-32, Institutes, Workshops, Seminars, Conferences and other External Training

## DEFINITIONS

**The Commission:** The governing body of the Maryland-National Capital Park and Planning Commission, which is comprised of five members from each of the agency’s two Planning Boards for Montgomery County and Prince George’s County.

**Fiscal Year:** The 12-month accounting and operational period from July 1 to June 30 within which M-NCPPC operates.

**The Maryland-National Capital Park and Planning Commission:** The organizational entity. For purposes of this Practice, the terms “M-NCPPC” or “agency” shall be used to reference the organizational entity.

## POLICY

M-NCPPC established the Tuition Assistance Program (TAP) to assist with educational expenses for courses that enable employees to perform more effectively in their present jobs, for career development, and/or preparation for

different responsibilities within the agency. Subject to funding availability, the M-NCPPC will assist employees with educational expenses within the priorities established for funding under the TAP. The fiscal year maximum for tuition assistance shall be reviewed annually by the agency. The agency's fiscal year is July 1 – June 30. The approved fiscal year amounts shall be communicated in Administrative Procedures 03-06, Tuition Assistance Program, accompanying this Practice.

On a semester/session basis, employees may request either the full fiscal year maximum amount or a partial amount (total requests not to exceed the fiscal year maximum) for which they are eligible. All requests shall be considered in conjunction with budgetary limits established by the departments for the semester/session. **Total fiscal year request may not exceed the total maximum amounts established for a fiscal year.**

Reimbursement shall be for tuition for vocational, technical, trade, or college/university undergraduate courses or graduate level courses, related laboratory fees, and other mandatory fees. Colleges and universities attended with tuition assistance funds must be accredited by a recognized accrediting agency.

Credit by examination courses (courses in which credit is obtained solely by taking an examination) will not be approved.

Expenses for books and optional fees (parking, student activities, etc.) are not reimbursable using TAP funds. Expenditures for external training (such as workshops, seminars, and conferences) are governed by Administrative Practice 2-32, Institutes, Workshops, Seminars, Conferences and Other External Training.

Agency funds will be monitored by the departments to sustain the TAP throughout the fiscal year. Tuition assistance may have tax implications for the employee under the Internal Revenue Codes.

## **PROCEDURES**

The Executive Director shall issue Administrative Procedures for the administration of the Tuition Assistance Program. The Procedures will establish current TAP benefit levels.