




State of Ohio Administrative Policy

No: HR-37
State Human Resources Division

Employee Development Fund
for the Service Employees
International Union / District
1199

Effective:
September 5, 2023

Issued By:

Kathleen C. Madden, Director

I. Purpose

To administer the Employee Development Fund for qualifying Service Employees International Union/District 1199 (SEIU/District 1199) employees in Bargaining Units 11 and 12 pursuant to Section 23.02 of the Collective Bargaining Agreement and governed by this policy. The first occurrence of a defined term is in bold, italic type, and is hyperlinked to the definition in Section IV.

II. Scope

This policy applies to all state agencies, boards, and commissions under the authority of the Governor (collectively referred to as Agency or Agencies).

III. Policy

The State of Ohio and SEIU/District 1199 mutually recognize that there are benefits to both the agencies and to their employees through participation in coursework that provides academic college credit; continuing education activities, including professional conferences, seminars, and workshops; enrollment in educational programs; maintaining licensure and certification; and obtaining continuing education units (CEUs).

A. Employee Eligibility

1. To be eligible for reimbursement from this fund, the employee must be:
 - a) A ***Permanent Employee*** covered by the collective bargaining agreement between the State of Ohio and SEIU/District 1199;
 - b) Paid directly by warrant of the director of the Ohio Office of Budget and Management;
 - c) In ***Active Pay Status***; and,
 - d) Actively employed by the State of Ohio when a request for reimbursement is submitted.

2. Approved Medical or Military Leave: SEIU/District 1199 EDF eligibility may continue while an employee is on an approved medical or military leave if all other requirements for reimbursement are met, the funds are available and the employee was in Active Pay Status as of the day the **Professional Development** activity began.
3. Position Abolishment/Layoff:
 - a) SEIU/District 1199 EDF eligibility may continue for an employee who is separated from employment or placed in a bargaining unit position due to a position abolishment/layoff if the Professional Development activity begins prior to the effective date of the position abolishment/layoff.
 - b) All other requirements for reimbursement must be met as well, including availability of funds.

B. Professional Development

1. Eligible Professional Development Expenses:
 - a) To be eligible for reimbursement, the Professional Development activity must provide knowledge and/or skills that relate to a job classification currently used by the State of Ohio. These major job classifications are listed on the Department of Administrative Services (DAS), Employee Relations, Office of Talent Management website. (See Section VI for link).
 - b) If grades are given, the employee must attain a “C” or better, or receive a “pass” if assessed on a pass/fail basis.
 - c) Non-instructional fees that are required for enrollment in a Professional Development activity, such as application fees, registration fees, required class books, graduation fees, and other related expenses are eligible for reimbursement if they are included on the enrollment invoice from the organization that provided the Professional Development.
2. For an expanded list of eligible expenses, please see Attachment 1.

C. Ineligible Expenses: Expenses that are not eligible for reimbursement include but are not limited to the following:

1. Travel expenses (e.g., parking, travel, food or lodging expenses);
2. Any non-instructional fees that are not required to enroll in a course (e.g., application fees, drop or late fees, non-instructional field trips, flight instruction, airtime fees, fuel expenses, and other similar expenses);
3. Elective and pre-requisite courses are not eligible for reimbursement unless the employee is enrolled in a degree program and the electives/pre-requisites are part of that degree program;
4. Expenses involving sports, games, or hobbies are not eligible for reimbursement unless the employee is enrolled in a degree program and those courses are part of that degree program;

5. Hardware or commercial software fees, unless hardware or commercial software is required for course participation and completion;
6. Equipment;
7. Subscriptions for periodicals;
8. Software subscriptions;
9. Taxes or fees for shipping and handling;
10. Previously reimbursed expenses—Employees may only receive reimbursement for an expense once per fiscal year;
11. Any other expense from which a State of Ohio Agency is unlikely to benefit.
12. For an expanded list of ineligible expenses, please see Attachment 1.

D. Reimbursement Eligibility and Limits

1. Subject to the limitations of the SEIU/District 1199 Employee Development Fund, each employee is eligible to receive a maximum of three thousand five hundred dollars (\$3,500) per fiscal year for tuition reimbursement and/or Professional Development activities. (See Article 23.02 of the Collective Bargaining Agreement).
2. Eligible employees that change status during a fiscal year (i.e., take a position covered by a different union or an exempt position) may access the applicable employee development funds immediately. The yearly individual funding limit is based on the employee's status (e.g., exempt or bargaining unit) at the time of request for reimbursement submission and must be reduced by any amount previously reimbursed to the employee during the present fiscal year from any employee development fund.
3. Reimbursement is not available for expenses that are fully paid for by scholarship, grant, or Agency funds. For expenses that are partially paid for by scholarship, grant, or Agency funds, reimbursement is not available for the portion of the cost that is paid for by the scholarship, grant, or Agency funds.
4. Disbursement of funds is contingent upon the availability of funds at the time of request for reimbursement submission.

E. Request for Reimbursement

1. Once an activity has been satisfactorily completed, an employee may request reimbursement for eligible fees and expenses. Eligible fees and expenses will be reimbursed up to the annual maximum as specified in Section III(D)(1).
2. Unless otherwise noted in this policy, employees shall apply for reimbursement within **ninety (90) calendar days** of the completion of the activity. In the event an employee cannot submit the request within 90 calendar days, the employee should contact DAS at 1.800.409.1205 or EDFunds@das.ohio.gov. The DAS Administrator of Learning and Talent Development will review extension requests on a case-by-case basis.
3. DAS will communicate the annual fiscal year deadline for reimbursement request submissions on MyOhio.gov and the EDF website (see Section VI - Resources below).

Submission on or before the annual deadline will ensure that the request is charged against the employee's reimbursement allotment for the current fiscal year.

4. To be reimbursed for eligible expenses, an employee must submit a completed reimbursement request along with documentation (or "proof") to substantiate the cost of the expense(s), and to establish the employee paid the expense(s) using personal funds and the employee completed the Professional Development activity. Typically, electronic forms of proof are acceptable. The following must be submitted:
 - a) A completed online *Employee Development Fund Request*. See Section VI.
 - b) Proof of Cost: Employees must submit copies of original invoices and/or receipts of expenses. Documents should be itemized and provide a breakdown of the specific costs for each expense.
 - c) Proof of Payment: Employees must submit copies of original receipts or other documentation that establishes the employee paid the cost of the eligible expense(s).
 - d) Proof of Completion: To be reimbursed for eligible expenses, an employee must also submit proof of completion. For Professional Development activities, proof of completion must be a certificate of completion, continuing education unit (CEU) certificate, or a letter/email from the provider of the Professional Development activity on letterhead. If the Professional Development activity is a graded course, including pass/fail, the proof of completion must be documentation of the grade. For a graded course provided by a college/university, the documentation must be issued by the registrar of the institution. For graded courses provided by non-college/university organizations, the documentation must be on the organization's letterhead.
 - e) Please refer to the SEIU/District 1199 EDF Reimbursement checklist, included in Section VI, for explanations and examples of the required documentation. DAS retains the right to request additional documentation as necessary in order to validate the reimbursement request.
5. All complete and accurate requests will be approved on a first-come, first-served basis provided that funds are available. The application submission date is the date of submission when the request is complete and accurate. A request that does not contain sufficient proof as described above is not complete and accurate. Such requests will not be processed until the employee submits the requisite proof.
6. If an employee submits a request that is incomplete or has errors, the employee will be notified via email that the request has been paused. The employee will refer back to the request in the electronic system, which will explain what information is incorrect or missing. The request will remain in a paused status until the missing information is provided or any errors are corrected.

F. Reimbursement and Tax Withholding

1. Reimbursement will be included in the employee's biweekly paycheck. Tax withholding will be done in accordance with the Internal Revenue Code. Additional information can

be found in Internal Revenue Service (IRS) Publication 970 (see Section VI - Resources below).

2. Amounts over five thousand two hundred and fifty dollars (\$5,250) reimbursed to an employee in a calendar year for Professional Development activities will be treated as taxable income and corresponding payroll taxes will be withheld from such amounts.

G. Appeal of Decision Application

1. If an employee's request for reimbursement is denied, the employee may appeal to the DAS Administrator of Learning and Talent Development. A link to the appeal form is included in Section VI and is also available on the EDF website on myOhio.gov. If the appeal is denied by the Administrator of Learning and Talent Development, the employee may appeal to the Deputy Director of the State Human Resources Division. The decision made by the Deputy Director of the State Human Resources Division shall be final.
2. Any grievance involving denial of reimbursement for the SEIU/District 1199 Employee Development Fund should be sent to the DAS/Office of Collective Bargaining for review.

IV. Definitions

- A. **Active Pay Status.** The conditions under which an employee is eligible to receive pay. This includes, but is not limited to, vacation leave, sick leave, bereavement leave, military leave, compensatory time, holidays, and personal leave. Active Pay Status does not include full-time disability leave, workers' compensation leave, administrative leave, or other leave of absence except approved education leave or if working to supplement a leave at the time that the request for reimbursement is submitted.
- B. **Permanent Employee.** Any full-time or part time employee holding a position that requires working a schedule of twenty-six (26) consecutive bi-weekly pay periods, or any other regular schedule of comparable consecutive pay periods. It does not include intermittent, temporary, seasonal, external interims, student help or individuals covered by personal service contracts.
- C. **Professional Development.** Education or training that develops or improves a bargaining unit employee's knowledge and/or skills that relate to a job classification currently used by the State of Ohio.

V. Authority

Section 23.02 of the Collective Bargaining Agreement between the State of Ohio and SEIU/District 1199

VI. Resources

Document Name	Location
EDF Online Resources	Employee Development Fund Website
Online Employee Development Fund Request	Request Form
Online Appeal Form	Appeal Form
EDF Reimbursement Checklist	Checklist
Office of Talent Management Website	OTM Website
IRS Publication 970	IRS Website

VII. Inquiries

Direct inquiries regarding the SEIU/District 1199 Employee Development Fund to:

SHRD-Operations/Pay Fiscal and SHRD-Learning and Talent Development
 Ohio Department of Administrative Services
 30 East Broad Street, 40th Floor
 Columbus, Ohio 43215
 1.800.409.1205 | EDFunds@das.ohio.gov

Direct inquiries about this policy to:

Labor Relations and Human Resources Policy
 Office of Collective Bargaining
 Ohio Department of Administrative Services
 4200 Surface Road
 Columbus, Ohio 43228
 614.752.5393 | DASHRD.HRPolicy@das.ohio.gov

State of Ohio Administrative Policies may be found online at
<https://das.ohio.gov/home/policy-finder/filter-policy-finder>

VIII. Revision History

Date	Description of Change
07/01/2013	Policy reissued in new format
07/01/2014	Policy reissued; eliminated preapproval process
09/05/2023	Policy reissued in new statewide policy template; expanded fees that are eligible for reimbursement for college courses; and adjusted fees that are ineligible for reimbursement.

Attachment 1

List of Ineligible and Eligible Expenses

This Attachment provides an expanded list of expenses that are eligible and not eligible for reimbursement under this policy.

Ineligible Expenses

Fees

- A. Drop or late fees
- B. Graduation fees
- C. Payment plan enrollment fee
- D. Transcript fees

Non-instructional/equipment fees

- A. Travel expenses
- B. Food
- C. Lodging
- D. Parking
- E. Car rental
- F. Insurance
- G. Equipment, tools or supplies (ammunition, protective eyewear, etc.)
- H. Computer hardware (laptops/tablets, etc.)
- I. Computer software (CD's, speakers, etc.)
- J. Protective eyewear
- K. Lab coats
- L. Cap and gown
- M. Non-instructional field trips
- N. Flight time/air time

Miscellaneous

- A. Shipping/handling
- B. Subscriptions
- C. Taxes

Eligible Expenses

- A. Books (required to complete an eligible course or Professional Development activity)
- B. Event fee
- C. Exam fee (if requirement to complete an eligible course)

- D. Information tech & instructional equipment fee
- E. Hardware or commercial software fees (if necessary, to access the course)
- F. Lab fees
- G. Technology fees
- H. Tuition fee
- I. Distance learning fees

The following expenses and fees are eligible for reimbursement only if it can be shown that the expenses are a non-optional or required fee and/or expense for attendance at a seminar, conference, workshop or for tuition reimbursement.

- A. Application fees
- B. Combined fees
- C. Course fees
- D. General fees
- E. Matriculation fees
- F. Membership fees
- G. Program fees
- H. Recreational fees
- I. Registration fees
- J. Resource fees
- K. Student activity fees
- L. Student union facility fees
- M. System network fees