



10.9 Educational Reimbursement

10.9.1 Eligibility

With the approval of their Department Director, full-time employees who have completed their probationary period may receive educational reimbursement. Employees are eligible to receive up to a \$3000 reimbursement per fiscal year for a course of study related to the employee's job. Gaston County will not pay for a course of study for a PhD.

Please note that while the County program allows for reimbursement of up to \$3000 per fiscal year, IRS guidelines only allow educational reimbursement up to a set amount to be excluded from employees' taxable wages. Any amounts received above the IRS limit in a calendar year will be considered taxable and reported on the employees W-2. Please refer to the IRS website www.irs.gov for the current IRS limit and any tax related questions.

Reimbursable expenses may include tuition, fees, and books. Reimbursable payments are defined as payments made via cash, credit card, debit card or loan. Grants are not considered a reimbursable payment under this policy. Educational Assistance will only be provided when an employee: (1) has completed County probationary period (2) has not received any disciplinary action or a performance improvement plan in the previous year at the time of the request, (3) makes a written request in advance, (4) receives prior approval from the Department Director, (5) earns a grade of "C" or better for an associate or bachelor's degree and a "B" or better for a master's degree, and (6) classes are with an educational institution accredited by one of the National or Regional Accreditation Councils for the U.S Dept. of Education.

Tuition reimbursement for non-state supported schools, out-of-state schools, or employees who live out-of-state and attend an in-state school, shall be limited to the cost of in-state tuition for a similar course of study at UNC Charlotte.

10.9.2 Reimbursement Process

Employees interested in applying for educational reimbursement must submit a pre-approval request in writing via HR Form 505 to their Department Director, prior to the start of any classes. Employees must submit for pre-approval for each fiscal year they intend to participate in the program. Employees will have a period of up to one month after receiving grades from completed coursework, to submit to their Department Director a request for reimbursement on HR Form 505(a). For grades received after May 1st of the approved fiscal year, reimbursement request must be submitted to Human Resources by no later than June 1st of the approved fiscal year. Any requests for reimbursement submitted after this timeframe will be denied. Along with the HR Form 505(a), the employee shall submit to the Department Director receipts for tuition, fees, books, and documentation that a grade of "C" or better was earned for an associate or bachelor's degree, or "B" or better for a master's degree by providing an unofficial transcript having the official college/university logo and the student's name. Reimbursements will count towards the fiscal year in which the reimbursement occurs.



10.9.3 Repayment

Employees who receive educational assistance must sign a written agreement, HR Form 505, which defines their plan of study and specifies the expected date of completion. The agreement shall also state that, following completion of their course of study, or at the expected date of completion, or the date of last reimbursement for an uncompleted course of study, the employee will remain in County employment for at least 2 years. The agreement shall further state that the employee agrees to repay received educational reimbursement if they leave County employment before completing the provisions of the agreement. Repayment shall be deducted from any remaining wages at the time of notice of separation.



Subject: “Sick Leave Bank” Donation of Leave Program Policy **Effective Date: December 1, 2023**

Policy Code Number: HR-11.14

County Manager: Dr. Kim Eagle

Responsible Department: Human Resources

23.HR-11.14.1 Purpose

The “Sick Leave Bank” Donation of Leave Program is established to provide additional sick leave for employees who are faced with a personal catastrophic situation, or the catastrophic situation of an employee’s immediate family member (as defined in Gaston County’s “Sick Leave Bank” Donation of Leave Program) and is separate from the Emergency Shared Leave Program related to cases of domestic violence. Under this policy, additional sick leave may be granted when an employee exhausts all accrued sick leave, vacation leave and compensatory time (if applicable). Employees must contribute to the “Sick Leave Bank” to participate in the program. Participation in the program is voluntary.

23.HR-11.14.2 Policy

23.HR-11.14.2.1 Catastrophic Situation

A catastrophic situation is a personal illness or injury which incapacitates the employee or immediate family member, and which causes a loss of income, due to the employee having exhausted all available accumulated sick, vacation, and compensatory time (if applicable). A catastrophic illness or injury is defined as a serious illness, injury, impairment, or physical or mental condition that generally is present for a minimum of 30 consecutive calendar days, and that involves:

- a) A period of illness or injury or treatment connected with inpatient care (e.g., overnight stays) in a hospital, hospice, or residential medical care facility; or
- b) A period of illness or injury that is long-term due to a condition for which treatment may be ineffective (e.g., stroke, terminal disease, etc.); or
- c) An absence to receive multiple treatments (including any period of recovery there from) either for restorative surgery after an accident or other injury, or for a chronic condition, (e.g., cancer or kidney disease).

Where the nature of the illness satisfies either condition a, b, or c above, but does not meet the thirty (30)-day minimum requirement, the HR Director may waive the minimum absence requirement where circumstances are appropriate.

23.HR-11.14.2.2 Employee Eligibility

- A. Regular employees must donate to the bank, during an enrollment period to qualify for participation in the program.
- B. Regular employees must contribute at least one sick leave day, per year to the bank to participate in the program.
- C. All regular employees of Gaston County who have been employed for at least 30 days are eligible to enroll in the “Sick Leave Bank” Donation of Leave Program.



- D. A newly hired employee may enroll on the first day of the month following 30 days of employment, provided the employee submits the appropriate forms on or before that date.

23.HR-11.14.2.3 Criteria

Eligible employees who have exhausted all sick, vacation, and compensatory time (if applicable), and have an approved catastrophic situation that prevents them from returning to work may request leave from the “Sick Leave Bank” (pursuant to this policy). Employees are advised to apply for additional leave at least two weeks prior to the exhaustion of all leave.

- A. The employee or family member’s illness must meet the criteria of a catastrophic illness. A doctor’s certification of the illness must be submitted with the request for leave. The request should include the number of days needed, up to a maximum of 45 days.
- B. The maximum number of days granted per request is 45 days per benefit year. An employee may reapply for an additional 45-day period for a personal injury or illness, if the employee’s eligible situation requires the employee to be out of work past the initial 45-day period.
- C. An employee out of work due to a Workers’ Compensation injury or illness is exempt from using this policy for that Workers’ Compensation injury or illness.
- D. Employees who have been suspected of abusing their sick leave may not receive leave from the bank. All past leave usage that is documented as FMLA leave will not be considered as excessive sick leave usage.
- E. To participate in the program, employees must donate on the following basis each year:

Status	Work Hours	Minimum Donation
Full-time	40 hours/week	8 hours
Shift Employees	12-hour shifts	12 hours
Part-time	20-29 hours/week	4 hours

- F. Employees who are scheduled to work 12-hour shifts must donate at least one day (12 hours) of sick leave to the bank to participate in the program.
- G. Regular part-time employees who work 20-29 hours per week must donate at least one day (4 hours) of sick leave to the bank to participate in the program.
- H. Any leave donated to the bank is not refundable.
- I. Any leave remaining in the bank at the end of the benefit year will be carried over in the bank.
- J. An enrollment process will be conducted whenever there are not enough days in the bank to address a request.

23.HR-11.14.2.4 Procedures

- A. When an employee has a catastrophic situation, they will request leave from the “Sick Leave Bank” to their Department Director, or designee, by completing HR Form 507.
- B. The Department Director or designee, in consultation with Human Resources, will review the employee’s request as expeditiously as possible. The employee will be notified of the decision, in writing.
- C. Human Resources will process the approved request and transfer the appropriate number of days to the employee’s sick leave account, up to a maximum of 45 days.
- D. If the employee will be out of work past the original 45 days, the employee must reapply for donated leave pursuant to this policy.



- E. When an employee returns to work and there is left over donated leave, the left over leave will be returned to the “Sick Leave Bank.”

23.HR-11.14.2.5 Enrollment Process

- A. Eligible employees may enroll in the program when they contribute at least one day of sick leave to the “Sick Leave Bank” during designated enrollment periods, by completing HR Form 507.
- B. A newly hired employee may enroll on the first day of the month following 30 days of employment, provided the employee submits a completed HR Form 507 on or before that date.
- C. Enrollment, for regular employees, will occur during Gaston County’s open enrollment period, or an enrollment will occur when the number of days in the bank is insufficient to fulfill the request. (Employees who enroll during the annual open enrollment period or who enroll during a subsequent enrollment period will remain eligible for benefits until the next annual open enrollment period).
- D. Employees who do not have a day of sick leave to donate during the enrollment period may enroll in the bank provided that the next accrued sick day is donated automatically to the “Sick Leave Bank.”

23.HR-11.14.2.6 Definitions

- A. An Eligible Employee is one who meets the eligibility criteria set forth in this policy.
- B. A Family Member is defined as spouse, child, parent, brother, sister, grandparent, grandchild, mother-in-law, father-in-law, daughter-in-law, son-in-law, brother-in-law, sister-in-law, grandparent-in-law, and comparable step relationships (resulting from remarriage).
- C. A Newly Hired Employee is one who is employed for less than 30 days.
- D. A Regular Employee is one who is employed for 30 days or more and who is not on temporary status.
- E. “Sick Leave Bank” is a depository of sick leave days, for the purpose of the “Sick Leave Bank” Donation of Leave Program.
- F. The Benefit Year is October 1st through September 30th of the following year.
- G. The Open Enrollment Period is the period leading up to October 1st of each year, during which employees may sign up for/change their benefits.