

These retirement system contributions are exempt from Federal and Ohio Income Tax. The payment of taxes on these contributions is deferred until the monies are paid out (e.g., in the form of pensions, separation refunds, or death benefits).

Tuition Reimbursement Program

It is the policy of the Board of Trustees to encourage Township employees to further their education in fields related to their job requirements. Regular full-time employees who have been employed by Washington Township for at least one year are eligible to participate in the Township's Tuition Reimbursement Program, provided that:

- Education or training must be obtained at an approved or accredited college, university, secondary school, technical institute, business institute, related education institute, or school. In order to be eligible for participation, employees must also submit proof that the school meets the requirements of the Ohio State Board of School and College Registration or the North Central Association of Colleges.
- Any program must be directly related to the employee's current position or a promotional position for which the employee is eligible, or must be part of a degree program related to the employee's current or promotional position.
- Employees shall be limited to a maximum of eight credit hours per quarter or semester for reimbursement under this program.

Employees should request approval for participation in writing to their Department Head. Upon review and approval by the Department Head, the request will be forwarded to the Township Administrator.

Upon approval by the Township Administrator, employees shall submit reimbursement requests at completion of the course of study. All requests for reimbursement shall be submitted to the employee's Department Head within 30 days of completion of the course of study. The submittal should include a receipt from the approved University or College, etc., as well as a grade report showing that the course or program was completed, as well as the grade received.

The Township will reimburse regular full-time employees for tuition cost based on the following schedule:

For Final Grade Level Courses:

A	80% Reimbursement of Course Costs (not including fees or books)
B	70% Reimbursement of Course Costs (not including fees or books)
C	50% Reimbursement of Course Costs (not including fees or books)
D and below	0% Reimbursement of Course Costs (not including fees or books)

For Pass/Fail Grading Systems:

Pass	50% Reimbursement of Course Costs (not including fees or books)
Fail	0% Reimbursement of Course Costs (not including fees or books)

The Township Administrator reserves the right to approve full reimbursement for certain Township required courses (e.g., Paramedic or EMT training, Commercial Driver's License).

Regular part-time employees who have been employed by Washington Township for at least one year are eligible to participate in the Township's Tuition Reimbursement Program, provided that:

- Education or training must be obtained at an approved or accredited college, university, secondary school, technical institute, business institute, related education institute, or school. The Township reserves the right to verify the credentialing of the provider.
- The program must be directly related to the employee's current position or a promotional position for which the employee is eligible.

The Township will reimburse regular part-time employees for tuition cost at a rate of 50% of the cost of attaining advance certifications, continuing education credits or job-related training (not including fees or books) that have been authorized and approved in advance by their Department Head. Trainings must be successfully completed (passed) to qualify for reimbursement.

Any employee who terminates the employee's position(s) of employment for which the tuition reimbursement was approved with the Township within one year after completing a course(s) under the Tuition Reimbursement Program shall be required to refund to the Township all tuition reimbursements received for the one-year period previous to the employee's termination date. Any employee who terminates employment with the Township within two years after completing a course under the Tuition Reimbursement Program shall be required to refund 75% of all tuition reimbursements received for courses taken within two calendar years of the employee's termination date.

The Township will not reimburse fees for a program of study for which the employee has received a full scholarship, grant, or subsidy. In the event that an employee has a partial scholarship or grant, reimbursement may be based on the difference between the grant or scholarship and the actual tuition expenses to the employee.

Expense Repayment

Any fire employee who does not complete a firefighter certification within one year of Washington Township appointment, quits Washington Township employment before completing any required