

**MONROE TOWNSHIP BOARD OF EDUCATION
EDUCATIONAL ASSISTANCE PLAN**

Article I - Purpose of Plan

1.01 The purpose of this Plan is to furnish educational assistance through an accredited institution to the Employees of the Monroe Township Board Of Education (the “Board of Education”). It is the intention of the Board of Education that the Plan qualify as a plan providing qualified educational assistance under Code section 127(b)(1) and that the educational assistance under the Plan be eligible for exclusion from the Employee’s income under Code section 127(a).

Article II - Definitions

2.01 “Accredited Institution” means any college or university the primary function of which is the presentation of formal instruction, and that normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of students in attendance at the place where its educational activities are regularly carried on.

2.02 “Appeals Committee” means a committee of three individuals appointed by the Superintendent of Schools who shall hear appeals pursuant to the procedures under Article VIII.

2.03 “Benefits” means the direct payment or reimbursement of Covered Costs incurred by a Participant for Educational Courses taken through an accredited institution.

2.04 “Code” means the Internal Revenue Code of 1986, as amended.

2.05 “Covered Costs” means the tuition, fees and similar payments and the cost of books paid for or incurred by a Participant in taking an Educational Course as more fully described in Plan Section 5.09. Such term shall not include the costs of any supplies purchased by a Participant or the cost of meals, lodging or transportation incurred by a Participant incidental to taking an Educational Course.

2.06 “Educational Course” means any eligible business-related course taken by a Participant at an Accredited Institution, except for a course that instructs the Participant in any sport, game or hobby; provided, that the foregoing restriction shall not prevent the reimbursement for such course to a Participant whose job is to instruct students in any of the aforementioned activities.

2.07 “Employee” means any individual employed on a full time basis by the Employer or on a Leave of Absence for educational purposes from the Employer.

2.08 “Employer” means the Monroe Township Board Of Education.

2.09 “Leave of Absence” means any absence from the Employer (i) for a period of not more than two years or (ii) for service in the Armed Forces of the United States.

2.10 “Part Time Employee” means any person employed by the Employer who is not a full-time Employee and consequently is not an “Employee” as defined under Section 2.07.

2.11 “Plan” means the Monroe Township Board of Education Educational Assistance Plan.

2.12 “Plan Administrator” means the person designated to administer the Plan under Section 7.01.

2.13 “Plan Year” means the 12-month period commencing January 1 and ending on December 31.

2.14 “Years of Service” means the number of years, including fractional portions thereof, elapsed since the first date an Employee was paid or entitled to payment for the performance of duties for the Board of Education.

Article III - Eligibility

3.01 An Employee who has completed one Year of Service on the effective date of the Plan may become a Participant in the Plan. Each other Employee may become a Participant in the Plan on the first day of the Plan Year after his or her completion of one Year of Service. (All Employees must meet specific eligibility requirements of their applicable employment contract.)

3.02 Any Participant in the Plan who becomes a Part Time Employee as a result of taking Educational Courses during working hours at the request of the Board of Education shall continue to remain a Participant in the Plan.

3.03 A Participant will cease being a Participant in the Plan if he or she leaves the employ of the Employer. An Employee on an approved Leave of Absence and who prior to the Leave of Absence satisfied the eligibility requirements may continue to be a participant in the Plan during his/her Leave of Absence with respect to any covered cost provided the Educational Course was approved prior to the commencement of the Leave of Absence and if approved by the Superintendent of Schools.

Article IV - Benefits

4.01 Every Participant in the Plan shall be eligible to receive Benefits under the Plan for Covered Costs incurred by the Participant, subject to the limitations of Article V.

4.02 A Participant shall be entitled to Benefits under this Plan only for Covered Costs incurred after he or she becomes a Participant in the Plan.

4.03 Pre-registration Determination of Benefit: A Participant who desires to receive a Benefit under the Plan, must, as a condition of receiving Benefits under the Plan, submit a written request on the form entitled Pre-Registration For Educational Assistance Benefit Determination Form to the Plan Administrator for such Benefit for the Educational Courses for which such Benefit is requested. Within 30 days of receipt of the request described in Section

4.04, the Plan Administrator shall notify the Participant whether the Participant will be entitled to a Benefit under the Plan for the Educational Course or Courses the Participant wishes to take.

4.04 Registration: Once pre-approved, a Participant must, as a condition of receiving Benefits under the Plan, complete a Request for Educational Reimbursement form. Such request must be accompanied by evidence of enrollment for such courses, and the Participant must agree to submit evidence of completion of such courses and the grade attained within 30 days after the end of the semester. The Plan Administrator shall pay the Participant the Benefit the Participant is entitled to receive under the Plan within 30 days of receipt of the Request for Educational Reimbursement form.

4.05 If a Participant ceases participation in the Plan for any reason (a) no Benefits shall be paid to the former Participant for expenses incurred after the date of such termination; and (b) unless the former Participant was discharged for cause, requests for Benefits may be made after the date of termination for Covered Costs incurred prior to such date.

Article V - Limitations on Benefits

5.01 Any Participant receiving financial assistance or a fellowship or scholarship from any public or private source shall only be entitled to a Benefit under this Plan to the extent the Covered Costs of the Educational Courses taken exceed the amount of such financial assistance, fellowship or scholarship.

5.02 A Participant who fails to attain a grade of "B" (or its equivalent) in any Educational Courses for which he or she receives a Benefit under this Plan, or fails to complete an Educational Course for reasons other than sickness or injury, shall be required to reimburse the Board of Education in an amount equal to the Benefits received under this Plan for such Educational Course.

5.03 In no event shall a Participant be entitled to receive any Benefit under this Plan in lieu of any other compensation he or she might otherwise be entitled to from the Employer.

5.04 A Participant may not receive more than \$5,250 (or costs limited to the maximum allowable as per their negotiated agreement) in Benefits under the Plan for the year in accordance with Code Section 127(a).

5.05 The maximum reimbursement per credit hour will be the cost per credit hour charged by the Rutgers, the State University.

5.06 The maximum possible number of credit hours available for an employee to be reimbursed by the Board of Education shall be a total of eighteen (18) for each benefit year.

5.07 Benefits are subject to Board of Education budget allocations and the Superintendent of School discretion on the use of funds for the benefit of all employees. A Participant shall not rely on reimbursement from the Plan, or make any commitments to an accredited institution based on such reliance, unless and until the Participant has received notice after submitting a Pre-Registration Request for Educational Assistance Benefit form that the Benefits have been approved.

5.08 Only the following costs are eligible benefits for reimbursement under the plan:

- Immediate Benefit Technical Or Non-Technical Courses. The Board of Education will pay up to 100% of the tuition or travel, including any enrollment or laboratory fees for training of immediate benefit to the Employee and the Board of Education.
- University or college credit courses the Board of Education will reimburse the cost of 100% for registration, books, and tuition costs, subject to satisfactory completion of the course (B or better), or pass in a pass/fail grade when no other grade is given (subject to the limitations of 5.05).

Article VI - Funding

6.01 The Employer shall contribute the amount required to pay Benefits under this Plan out of the general assets of the Employer at the time such Benefits are to be paid. Benefits shall be paid to or for Participants upon the submission and approval of a claim for Benefits pursuant to the claims procedure set forth in Article VIII. There shall be no special fund out of which Benefits shall be paid, nor shall Participants be required to make a contribution as a condition of receiving Benefits. Funding is subject to Board of Education and Department budget allocations.

Article VII - Named Fiduciary and Plan Administrator

7.01 The Superintendent of Schools or his/her designee is hereby designated as the Plan Administrator and Named Fiduciary to serve until resignation or removal by the Board of Education and appointment of a successor by duly adopted resolution of the board. The Plan Administrator shall have the authority to control and manage the operation and administration of the Plan, including the authority to make and enforce rules or regulations for the efficient administration of the Plan; to interpret the Plan; and to decide all questions concerning the Plan and the eligibility of any person to participate in the Plan.

7.02 The Plan Administrator shall give reasonable notice of the availability and terms of the Plan to eligible Employees.

7.03 The Plan Administrator shall keep accurate records of all Benefits paid to Participants under the Plan and ascertain that no Benefit was paid to an Employee in lieu of other compensation due a Participant.

Article VIII - Claims Procedure

8.01 A Participant shall make a claim for Benefits by making a request in accordance with Section 4.03.

8.02 If a claim is wholly or partially denied, notice of the decision, in accordance with Section 8.03, shall be furnished to the claimant within a reasonable period of time, not to exceed 90 days after receipt of the claim by the Plan Administrator, unless special circumstances require an extension of time for processing the claim. If such an extension of time is required, written

notice of the extension shall be furnished to the claimant prior to the termination of the initial 60-day period. In no event shall such extension exceed a period of 60 days from the end of such initial period. The extension notice shall indicate the special circumstances requiring an extension of time and the date on which the Plan Administrator expects to render a decision.

8.03 The Plan Administrator shall provide every claimant who is denied a claim for benefits with written notice setting forth, in a manner calculated to be understood by the claimant, the following:

- (a) a specific reason or reasons for the denial;
- (b) specific reference to pertinent Plan provisions upon which the denial is based;
- (c) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary;
- (d) an explanation of the Plan's claims review procedure, as set forth below in Sections 8.04 and 8.05.

8.04 The purpose of the review procedure set forth in this Section and Section 8.05 is to provide a procedure by which a claimant, under the Plan, may have reasonable opportunity to appeal a denial of a claim to the Appeals Committee for a full and fair review. To accomplish that purpose, the claimant, or the claimant's duly authorized representative may:

- (a) request review upon written application to the Plan Administrator;
- (b) review pertinent Plan documents; and
- (c) submit issues and comments in writing.

A claimant (or a claimant's duly authorized representative) shall request a review by filing a written application for review with the Appeals Committee at any time within 60 days after receipt by the claimant of written notice of the denial of his or her claim.

8.05 Decision on review of a denied claim shall be made in the following manner:

(a) The decision on review shall be made by the Appeals Committee, who may, in its discretion, hold a hearing on the denied claim; the Appeals Committee shall make its decision promptly, and not later than 60 days after the Plan Administrator receives the request for review, unless special circumstances require extension of time for processing, in which case a decision shall be rendered as soon as possible, but not later than 120 days after receipt of the request for review. If such an extension of time for review is required, written notice of the extension shall be furnished to the claimant prior to the commencement of the extension.

(b) The decision on review shall be in writing and shall include specific reasons for the decision, written in a manner calculated to be understood by the claimant, and specific references to the pertinent Plan provisions on which the decision is based.

(c) In the event that the decision on review is not furnished within the time period set forth in Section 8.05(a), the claim shall be deemed denied on review.

8.06 If a dispute arises with respect to any matter under this Plan, the Plan Administrator may refrain from taking any other or further action in connection with the matter involved in the controversy until the dispute has been resolved.

Article IX – Taxation of Benefits

9.01 To the extent that Benefits provided to Employees under this Plan are taxable to Employees, the Plan Administrator shall timely report such taxable amounts to the appropriate federal and state taxing authorities, and the Employee shall be responsible for the payment of all taxes relating to such Benefits.

9.02 The Plan Administrator’s determination of whether any benefits received by an Employee are taxable and reportable shall be final and binding on the employee.

9.03 While it is the Board of Education’s intent to report Benefits that are provided to Employees under this Plan as non-taxable to the extent allowable under applicable law, the Board of Education makes no representation, expressed or implied, that such Benefits will qualify as non-taxable benefits to the Employee under the applicable tax law that is in effect in the year Benefits are received by the Employee.

Article X – Miscellaneous

10.01 The Board of Education may amend or terminate this Plan at any time by duly adopted resolution.

10.02 Except where otherwise indicated by the context, any masculine terms used shall also include the feminine and vice versa, and the definition of any term in the singular shall also include the plural, and vice versa.

10.03 This Plan shall be effective as of January 1, 2011.

10.04 This Plan shall not be deemed to constitute a contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him or her as a Participant of this Plan.

10.05 This Plan shall be construed and enforced according to the laws of the State of New Jersey, other than its laws respecting choice of law, to the extent not preempted by any federal law.

Attest:

MONROE TOWNSHIP BOARD OF
EDUCATION

By: _____

**MONROE TOWNSHIP BOARD OF EDUCATION
EDUCATIONAL ASSISTANCE PLAN
SUMMARY PLAN DESCRIPTION**

**THE MONROE TOWNSHIP BOARD OF EDUCATION
EDUCATIONAL ASSISTANCE PLAN:**

- Is sponsored by the MONROE TOWNSHIP BOARD OF EDUCATION, 423 Buckelew Avenue, Monroe Township, NJ 08831. The Board of Education's Employer Identification Number is 00-0000000.
- Provides payment of eligible educational expenses at an accredited institution to employees.
- Is administered by the Monroe Township Board Of Education. The agent for service of legal process is the Monroe Township Board Of Education.
- Is funded by employer and employee contributions and the payment of administrative expenses by the Board of Education.
- Was established on January 1, 2011.
- Has a plan year that ends on December 31.

Eligibility

- Full-time active employees who completed one year of service with the Board of Education became participants in the plan on January 1, 2011. All other full-time active employees become participants in the plan as per individual's negotiated agreement.
- Other employees who are eligible to participate in the plan are –
- Employees who are part time employees as a result of taking educational courses during work hours, at the request of the Board of Education.

Your Educational Assistance Plan Benefits:

You may receive up to \$5,250 in benefits from this plan each year, subject to limitations on benefits and funding.

Covered Expenses:

You may not be reimbursed for the cost of tuition, fees and books that you paid for in taking a business-related educational course at a college or university until you are a participant in this plan.

If you receive financial assistance, a fellowship or a scholarship in connection with any educational course, you will receive benefits from this plan only to the extent that your costs are

not paid by the financial assistance, fellowship or scholarship.

Expenses not allowed:

The following are expenses for which you cannot be reimbursed from this plan:

- The cost of supplies.
- The cost of meals, lodging and transportation incidental to any educational course.
- An educational course that gives instruction in any sport, game or hobby, *unless* the course is directly related to your teaching responsibilities.

If you take an educational course for which you are reimbursed under this plan and do not receive a grade of at least “B”, you will not receive any further benefits from this plan unless you retake the course at your own expense and receive a grade of at least “B” .

How to File a Claim:

You must file a written request with the Superintendent of Schools or his/her designee to receive benefits under this plan. The request must be filed prior to registering for the educational course for which you are requesting reimbursement. The two following forms must be completed and submitted to the Superintendent of Schools or his/her designee:

1. Pre-Registration for Educational Assistance Benefit Request Form
2. Request for Educational Reimbursement Form

Your request must be accompanied by evidence of enrollment for the course and evidence of payment of tuition, fees and the cost of books. You must submit evidence of completion of the course and the grade you received within 30 days after the end of the semester.

The Plan Administrator will notify you within 30 days of receipt of your request whether you are entitled to a benefit. If you are entitled to a benefit, you will receive a reimbursement within 30 days of the notice.

If Your Claim is Denied:

If a claim is denied in whole or in part, you will receive an explanation from the Plan Administrator or his/her designee explaining the reason for the denial.

If you do not agree with a claim denial, you may request the Appeals Board review your claim.

You should submit comments in writing, and you may submit additional information with your request for review. You may request and receive copies of pertinent documents.

A decision will be made within 60 days following the receipt of your request for review or the date you have furnished all required information, whichever is later.

When Your Benefits End:

Your benefits end:

- When you are no longer an eligible employee.
- When your employment terminates.
- If the plan is terminated, modified, amended or changed to end such coverage.

Future of the Plan:

The Monroe Township Board Of Education reserves the right to terminate, modify, amend or change the Educational Assistance Plan at any time and for any time and for any reason without the prior consent or agreement of employees. Certain educational benefits provided under this plan may be taxable to employees, while other educational benefits will be tax-free. To the extent an educational benefit provided under the plan is taxable to the employee, the reimbursement will appear on the employee's W-2 as taxable income. The Board of Education makes no representation, express or implied, that such benefits will qualify as non-taxable benefits.

Monroe Township Public Schools
Pre-Registration for Educational Assistance Benefit Determination Form

Name: _____ Employee Signature _____

Date: _____

Current School/Grade/Subject/Assignment:

Name of College or University:

Courses (course numbers must be listed):

<i>Graduate</i>	<i>Undergraduate</i> *	<i>Title of Course(s)</i>	<i>Date(s) of Courses</i>	<i>Credits</i>
#	#			
#	#			
#	#			

**Only eligible non-certificated staff members may take undergraduate courses*

- _____yes _____no Is this course(s) needed to maintain present certification?
 _____yes _____no Is this course(s) being taken at an accredited college/university?
 _____yes _____no Is the course(s) a graduate level course?
 _____yes _____no Does the coursework count toward the teacher's PIP / 100 hours?

APPROVED

_____ **Yes, provided you haven't reached the maximum yearly allowance**
 _____ **No.**

Signature of Superintendent or Superintendent's Designee _____
Date

REQUEST FOR EDUCATIONAL REIMBURSEMENT

Course	#1	#2	#3	Total
Tuition	\$	\$	\$	\$
Enrollment/lab/ books/other fees	\$	\$	\$	\$
Grade Received				
			Grand Total	\$
Less other reimbursement for previously submitted classes				\$

Please attach official transcripts with submittal for reimbursement.

