COUNTY OF ORANGE SOCIAL SERVICES AGENCY ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL

Program/Area: Human Resources **Subject:** Educational and Professional Reimbursement Program (EPRP) Number: C 22 Revision Date: 07/01/2024

Approved: Signature on file

POLICY

EPRP is designed to encourage employees to continue their professional development through a variety of opportunities.

To qualify for EPRP, one or more of the following educational criteria must be met:

- Related to the employee's work assignment, position, or occupation
- Prepare the employee for transition to an alternate County occupation
- Prepare the employee for advancement to positions of greater responsibility in the County

In addition, items eligible for reimbursement must have reasonable potential for contributing toward achieving County business objectives.

The maximum reimbursement amount that may be received by eligible employees per fiscal year for each represented unit can be found within <u>Personnel Salary Resolution (PSR) and applicable Memoranda of</u> <u>Understanding (MOU)</u>.

Note: Reimbursed amounts exceeding \$5,250 per calendar year are considered earned income per IRC §127 and per ATRA 2012 and will be listed on employee W-2.