

**UPPER MERION TOWNSHIP POLICE DEPARTMENT**  
**POLICY AND PROCEDURE**

No. 1610

Supersedes: NA

Effective: March 25, 2019

Page: NA Section: NA

Page: 1 of 2

Dated: March 25, 2019

---

**EDUCATION AS WORKING CONDITION FRINGE BENEFIT**

---

- I. **PURPOSE:** These guidelines specify that if certain criteria are met, reimbursed educational expenses in excess of \$5,250.00 incurred by an employee will be excluded from the employee's taxable wages. Any reimbursed educational expenses in excess of \$5,250.00 that do not meet these criteria, would be considered taxable income in concurrence with current IRS guidelines.
- II. **POLICY:** It is the policy of the Upper Merion Township Police Department that all requests for reimbursement of tuition expenses submitted by employees will be reviewed by a Command Officer and will be evaluated to determine if they qualify as a working condition fringe benefit.
- III. **DEFINITIONS:** Working Condition Fringe Benefit: A benefit that, had one paid for it, he or she could deduct it as an unreimbursed employee business expense
- IV. **PROCEDURE:**
- A. Any officer requesting tuition reimbursement from the Township must complete a Tuition Reimbursement Form.
  - B. This form will be evaluated by a Command Officer.
    - 1. The Command Officer will determine the amount of reimbursement that the officer is entitled to receive, in accordance with the Police Collective Bargaining Agreement.

2. The Command Officer will evaluate each course individually to determine if it qualifies as a working condition fringe benefit.

a. To be considered a working condition fringe benefit, the course must maintain or improve the skills needed in the employee's job at UMPD.

C. However, even if the course meets the above criteria, it would not qualify as a working condition fringe benefit if:

1. It is needed to meet the minimum educational requirements of the employee's present trade or business, or

2. It is part of a program of study that will qualify the employee for a new trade or business.

D. Employee Responsibility

1. It will be the responsibility of the employees to monitor their year to date taxable education benefits.

APPROVED: Thomas M. Nolan  
Chief Thomas M. Nolan

DATE: 03/28/2019

APPROVED: Jeremy Johnson  
Captain Jeremy Johnson

DATE: 03/26/2019

TO BE REVIEWED: ANNUALLY

DISTRIBUTION: All police officers  
All dispatchers  
Township Manager  
File