



SCOPE:

This policy currently applies to colleagues of the following affiliates: Lincoln Memorial Hospital, Decatur Memorial Hospital, Memorial Behavioral Health, Memorial Health Corporate, Memorial Home Services, Springfield Memorial Hospital, Memorial Care, Jacksonville Memorial Hospital, and Taylorville Memorial Hospital.

OBJECTIVE:

In order for Memorial Health to achieve its mission to improve lives and build stronger communities through better health and fulfill its vision to be the health partner of choice, it is critical for the organization to meet its strategic objective to retain, develop, and recruit the current and future healthcare workforce. In order to achieve this objective, it is the policy of Memorial Health to offer Certification Reimbursement to colleagues who seek to further their education.

POLICY:

The Certification Reimbursement program is a tool for workforce planning and development. It provides a mechanism to support academic activities that align with the organization's immediate and future operational needs.

PROCEDURE:

1. Colleague Eligibility

- a. May be Full-Time, Part-Time, or Per Diem colleague who has worked a minimum of 200 hours in a 12-month period.
- b. No active corrective action on file
- c. Demonstrate behaviors consistent with Memorial's values and policies.
- d. All coursework must be performed on colleague's own time. It is expected that education activities not interfere with the colleague's work, and unsatisfactory job performance during enrollment may result in forfeiture of all benefits provided under this program. Education leave may be available on a case-by-case basis.
- e. Denial of participation in the Certification Reimbursement program is not grievable.

2. Certification Eligibility

- a. Certification must be related to the colleague's present job or to prepare the colleague for future advancement at Memorial Health.
- b. Certification must be obtained through a recognized professional organization.
- c. Certification must include a verification of knowledge through an exam.
- d. Application must be completed and approved prior to the exam date.
- e. Licensures or accreditations issued by a state or federal agency are not considered a certification and are not reimbursable under this program.

- i. Certifications are awarded by professional organizations or other nongovernmental bodies and are not legally required in order to work in an occupation. Certifications require an individual demonstrates competency to do a specific job, often through an examination.
- ii. Licenses are awarded by governmental licensing agencies. Licenses provide legal authority to work in an occupation and requires meeting predetermined criteria, such as having a degree or passing a state-administered examination.

3. Reimbursement Guidelines

- a. Program maximum for all applicants is as follows:
 - i. Up to \$1,000 towards certification is available to colleagues for one certification or recertification at a time. Colleagues can reapply to renew the reimbursed certification prior to its expiration. Additional coverage may be available based on affiliate.
 - ii. Reimbursement for the exam will be granted for up to two attempts, subject to the \$1,000 cap. In order to request reimbursement for a second attempt, applicants must reach out directly to Workforce Planning and Development.
 - iii. The second attempt to achieve the certification must be passed in order to qualify for reimbursement.
- b. Memorial Health reserves the right to deny the certification reimbursement or adjust the requested reimbursement amount based on factors including but not limited to, program maximums, insufficient documentation, availability of funds and other eligibility requirements.
- c. Under no circumstances will Memorial Health provide funds that exceed certification costs.
- d. Renewal of approved certification will be reimbursed up to \$1,000.
- e. Colleagues are eligible for one active certification at a time.

4. Expense Eligibility

- a. The following expenses are considered eligible for reimbursement
 - i. Certification exam fees
 - ii. Certification renewal fees
 - iii. Certification coursework that is required to be completed before sitting for an exam
- b. Expenses not named above are not eligible for certification reimbursement. These would include but are not limited to study guides, pre-tests, association/membership fees, and late registration fees.
- c. Expenses related to travel and lodging are colleague's responsibility and may be able to be covered in part by additional affiliate foundation funds or department specific

funds, if applicable contact your leader for more information. Any materials paid for by department funds will become the property of the department.

5. Application Process

The Certification Reimbursement process is a two-step process:

- a. Step One: The colleague will complete and submit their application for Certification Reimbursement before taking the certification exam or prior to the renewal date. The colleague must complete the Certification Reimbursement application located on the [Education Financial Assistance](#) page prior to completing the certification exam or the renewal date. Please note the colleague's application must receive approval for the Certification Reimbursement program in order to be eligible for reimbursement.
 - i. Decisions will be rendered based on the following criteria:
 1. The applicant meets all colleague eligibility requirements
 2. The certification meets all certification eligibility requirements
 3. There is funding available to support the reimbursement
 - ii. Colleagues are encouraged to check Memorial Health's HealthStream CE Center to determine if a review course is available to complete to improve their knowledge regarding the certification content.
 - iii. Colleagues are encouraged to complete the "Test Taking" CBL in Memorial Health's HealthStream CE Center to improve their knowledge regarding test strategies. Contact HealthStream@mhsil.com
 - iv. Upon notification of approval of application, colleague will complete the certification exam.
- b. Step Two: After completing the certification exam or renewal, the colleague will need submit the following documentation within 30 days of completing the exam or renewal before receiving reimbursement via their application on the [Education Financial Assistance](#) page:
 - i. Official confirmation of certification exam results
 - ii. Proof of payment (including identification of colleague, certification and recognized certifying body)
 - iii. Documentation of certification expiration date.

6. Reimbursement Process

- a. Within 30 days of successful completion of exam, colleague must submit the following to request their reimbursement via their application on the [Education Financial Assistance](#) page:
 - i. Official confirmation of certification exam results
 - ii. Itemized invoice of certification exam, fees, and required coursework

- iii. Proof of payment including identification of the colleague, certification name, and the recognized certifying body
- iv. Official documentation of certificate with new expiration date
- b. The Workforce Planning and Development Department will verify documents and notify Finance to proceed with reimbursement, if applicable

7. Payment of Funds

- a. Reimbursements are processed bi-weekly, do not include withholdings, and will be included via direct deposit through Finance.
- b. Upon receipt of supporting documentation, please allow up to two pay periods for processing.
- c. The colleague will be notified via e-mail of the acceptance or denial of the request for reimbursement.
- d. If colleague submits required documentation to the Workforce Planning and Development Department after the second week in December, assistance may not be issued until January or later of the next calendar year.

8. Tax Implications

- a. Company paid Education Assistance is regulated by the U.S. Federal Income Tax Code 127.
- b. Colleagues should be aware that educational assistance under this policy may or may not be deductible under the IRS tax code; in addition, the receipt of this educational assistance may well be taxable. The following information is provided as information for the colleague's benefit only, and should not be construed as the Company providing tax advice to colleagues. Colleagues are strongly encouraged to discuss this information with their personal tax advisor.
- c. Under the U.S. Federal Income Tax Code 127, colleagues can exclude from income amounts paid by employer for educational assistance furnished pursuant to an educational assistance program. Currently, the annual exclusion is limited to a maximum of \$5,250.00 per calendar year, from employers in that year. That annual amount of \$5,250.00 encompasses funding that a colleague can receive in a given calendar year from Memorial Health's Tuition Assistance, Certification Reimbursement, and Affiliate Hospital Foundation Education Grant programs. Amounts in excess of \$5,250.00 in a calendar year are includible in income and subject to income and withholding taxes.
- d. Should lawmakers enact an increase or decrease to the \$5,250.00 ceiling, this Plan will automatically adopt the new ceiling on its effective date and be in agreement with the regulations of the U.S. Federal Income Tax Code 127.

APPROVAL:

This policy has been reviewed and approved by:

Dolan Dalpoas

Chief Human Resource Officer (Interim) & Chief Executive Officer Lincoln Memorial Hospital

Approval & Revision Dates:	Approved By:
Approved: January 2019	Aimee J. Allbritton: Senior Vice President & Chief Transformation Officer
Revised: February 2022	Dolan Dalpoas: Chief Human Resource Officer (Interim) & Chief Executive Officer Lincoln Memorial Hospital
Revised: July 2023	Mike Woods: System Director Workforce Planning & Development Memorial Hospital