



**NEW MEXICO JUDICIAL BRANCH
GENERAL PERSONNEL POLICY AND PROCEDURE:
TUITION REIMBURSEMENT POLICY**

Policy No. 2022.NMJB.202

Dev.: 10/15/2022, 11/15/2023, 12/20/2023
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TUITION REIMBURSEMENT POLICY

1. PURPOSE

To provide tuition reimbursement for eligible employees for college or university classes related to a degree or program that has been approved as relevant to professional development and as an additional benefit to the educational leave currently provided by the NMJBPR.

2. REFERENCES

NMJBPR Part I, 5.09; Part II, 19.09 Educational Leave
Leave Policy: Administrative, Educational & Leave Without Pay
Tuition Reimbursement Request Form
26 U.S. Code § 127

3. DEFINITIONS

- A. Administrative Authority** - Individual or designee with the primary responsibility to supervise and coordinate the administration of a judicial entity, or as designated by the Chief Judge and approved by the Supreme Court Order.
- B. At-Will Employee** - A person in the Judicial Branch who is FLSA non-covered, on the New Mexico Judicial Branch Job Classification and Pay Schedule, excluding a justice or judge.
- C. Classified or Career Status Employee** – An employee who occupies a permanent position or term position and has completed the assigned probationary period within the Judicial Branch excluding a justice, judge, or at-will employee.
- D. Employee** - A person who holds a permanent position or term position within the Judicial Branch, excluding a justice, judge, or at-will employee. Also known as classified or career status employee.
- E. Eligible Employee** - An employee who meets the eligibility criteria set forth in Section 6.



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- F. Eligible Expenses** - Educational expenses identified as eligible for reimbursement in Section 7.
- G. Full-time** - An aggregate of 80 hours per pay period.
- H. Part-time** - Less than 80 hours per pay period.
- I. Probationary Employee** - An employee who has not completed the probationary period.
- J. Temporary Employee** - An at-will employee who occupies a temporary position without designated funding, that is generally for less than one (1) year.
- K. Term Employee** - An employee who occupies a term position that is funded by special funds.

4. POLICY

It is the policy of the New Mexico Judicial Branch (NMJB) to maintain a high-caliber workforce. Through training, development, and continuing education opportunities, the NMJB seeks to increase the knowledge, skills, and abilities of its workforce. This policy is intended to provide an equitable system of encouraging and approving education reimbursement commensurate with the organization's objectives within the confines of the judicial entity's financial capacity.

Pursuant to 26 U.S.C. § 127, Eligible Employees may be reimbursed up to \$5,250 per calendar year for Eligible Expenses. This policy does not promise or guarantee that an Eligible Employee will be approved for reimbursement of any amount of Eligible Expenses. Reimbursement of Eligible Expenses is conditioned on the availability of funds and prior approval per this policy. If funds are available, the responsible manager or supervisor will consider an employee's job classification, job responsibilities, budgetary limitations, and the operational needs of the judiciary when evaluating a request for reimbursement of Eligible Expenses.

Work required and work-related training are separate from this policy.

Reimbursement requests for Eligible Expenses will be approved and administered in an equitable manner, without regard to race, color, religion, sex, age, disability, or any other status protected by law.



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It is the responsibility of the managers and supervisors to approve appropriate training and skill development activities, which will assist in building a competent and productive work force. Workload, coverage, and judicial operational needs take precedence over education requests.

Judicial entities should consider the following factors when reviewing requests for reimbursement of Eligible Expenses:

- A. The degree of need and job relevance of requested training or education;
- B. Budgeted funds available and the number of requests for that budgetary year;
- C. Workload, service consideration, and/or a flexible work schedule to ensure coverage;
- D. Concurrence with the employee's development plan;
- E. Whether the course requested is for mandatory continuing education; and
- F. Other considerations necessary to accomplish priorities and objectives.

5. ELIGIBLE EXPENSES

- A. Eligible Employees may be reimbursed up to 100% of tuition costs for college and university classes that have not been paid by any other source, e.g., scholarships, grants, veteran's benefits, social security, etc., but in no event will Eligible Employees be reimbursed more than \$5,250 per calendar year. Under 26 U.S.C. § 127, Eligible Employees receive reimbursements under this policy as tax-free fringe benefits.
- B. Eligible Employees will not be reimbursed for any other associated fees, such as student activity fees, registration fees, lab fees, parking fees, supplies, textbooks, meals, lodging, transportation, or other additional expenses.
- C. Classes eligible for reimbursement include those that develop critical skills and knowledge in furtherance of the work and mission of the judiciary. Classes involving sports, games, or hobbies are ineligible for reimbursement.



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- D. A maximum of two classes per semester per Eligible Employee may be reimbursed; however, in no event will reimbursement exceed \$5,250 per calendar year. The operational business needs of the judicial entity are a priority and must be considered prior to the approval of course work that is to be conducted outside of the work schedule, except as allowed by Judicial Branch Policy. Managers should carefully monitor employees who take more than one class per semester to ensure the employee does not face burnout or reduced work performance and factor in education time allowed by the Judiciary's Educational Leave Policy.
- E. Eligible classes are classes taken for credit. Classes may be taken either for a grade or on a pass/fail basis. Classes may be online or in person. To receive reimbursement, Eligible Employees must meet or exceed the satisfactory grades described in Section 7.
- F. The Administrative Authority may limit the total amount of tuition reimbursement received by Eligible Employees of their judicial entity on an equitable basis within the provisions of this policy.
- G. When the number of requests for tuition reimbursement is greater than available funds, partial assistance may be considered to allow greater employee participation. In lieu of partial assistance, the Administrative Authority may implement a waitlist. If implementing a waitlist, the Administrative Authority will give priority in the next approval cycle to Eligible Employees who have not previously taken advantage of this policy.

6. ELIGIBILITY

- A. Full-time Classified or Career Status Employees who have completed their one-year probationary period and At-Will Employees (excluding Temporary Employees) who have completed one year of service are eligible for reimbursement of Eligible Expenses.
- B. Part-time Classified or Career Status Employees and Part-time At-Will Employees (excluding Temporary Employees) who have completed one year of service are eligible for reimbursement of Eligible Expenses on a prorated basis.
- C. Temporary Employees and Probationary Employees are not eligible for reimbursement of Eligible Expenses.



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7. REQUESTING REIMBURSEMENT OF ELIGIBLE EXPENSES

- A. Requests for reimbursement of Eligible Expenses will be reviewed one semester at a time and must be submitted at least 30 days in advance of the start date of the class. Eligible Employees shall notify the judicial entity in writing of their intent to utilize this policy, classes and class schedules for which Eligible Employees seek reimbursement, and expected reimbursement amounts. Eligible Employees must describe how the coursework for which the Eligible Employee seeks reimbursement furthers their work at the judiciary.
- B. Management and the Eligible Employee making the request are responsible for working with their judicial entity's fiscal services division to ensure funds are available and encumbered before a request for reimbursement of Eligible Expenses may be approved.
- C. Upon successful completion of the class, the Eligible Employee may submit their proof of successful completion for reimbursement provided the Eligible Employee is still employed by the judicial entity for which the tuition reimbursement was approved. In no event will a judicial entity reimburse an employee for tuition for a class taken without prior approval under this policy.
- D. Successful completion of undergraduate coursework is a "C" or better, and for graduate coursework, a "B" or better, or if applicable a "pass" in a pass/fail class. Eligible Employees must provide transcripts showing completion of the course and a sufficient grade to the Administrative Authority or their designee.
 - i. An eligible employee seeking tuition reimbursement must use the NMJB Tuition Reimbursement Form prior to enrollment in the class.
 - ii. Reimbursement requests with a copy of the grade attached and a receipt or statement from the college or university showing proof of payment must be submitted within 30 days of completion of the class. Paperwork not submitted in a timely fashion may result in non-payment.
 - iii. Supervisors and managers shall review requests to ensure that the employee is eligible for the requested tuition reimbursement benefit; that the appropriate documentation has been submitted; and workload, coverage and program priorities have been considered, and then



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following their approval, provide to the Administrative Authority for approval.

- E. An Eligible Employee who receives tuition reimbursement may be required to reimburse the judicial entity the amount received if the Eligible Employee leaves the judicial entity within two years of receiving reimbursement.

Approval Effective Date: January 19, 2024



Arthur W. Pepin, Director
Administrative Office of the Courts

1-25-2025

Date