

**APPLICATION FOR TUITION
REIMBURSEMENT**
C0-101 Revised 5/2025



IMPORTANT! THIS APPLICATION MUST BE SUBMITTED TWO WEEKS PRIOR TO THE BEGINNING OF THE COURSE(S) TO YOUR AGENCY APPROVAL OFFICER.

NOTE: Upon completion of course(s) you must SUBMIT 2 COPIES OF ALL RECEIPTS and PROOF OF PASSING to your AGENCY APPROVAL OFFICER by Feb. 1st, fall & summer courses, June 1st, spring courses.

NAME (Last)		(First)		(Middle)	TR NUMBER	EMPLOYEE NUMBER		IMPORTANT COLLECTIVE BARGAINING UNIT CODE		
HOME MAILING ADDRESS (No. and Street)			(City or Town)		(State)		(Zip)	DEPARTMENTAL PAYROLL CODE		
TITLE			AGENCY NAME				WORK TELEPHONE NO.			
WORK ADDRESS (No. and Street)			(City/Town)		(State)		(Zip)	WORK EMAIL ADDRESS		
EDUCATION INSTITUTE (Name)					START			FINISH		
					Mo.	Day	Yr.	Mo.	Day	Yr.
ADDRESS (No. and Street)				(City or Town)			(State)		(Zip)	
COURSE INFORMATION	TITLE AND NUMBER OF COURSES								NUMBER OF CREDITS	
	1.									
	2.									
	3.									
	4.									
	5.									
	6.									
	The above courses are		<input type="checkbox"/> Graduate		<input type="checkbox"/> Undergraduate		Job Related? <input type="checkbox"/> YES <input type="checkbox"/> NO		TOTAL CREDITS	
	OBJECTIVE IN TAKING THIS COURSE (S) OR CURRICULUM									
COST IMPORTANT Be sure to show the cost of EACH CREDIT as well as the total cost of all credits in applicable spaces at the right PAYMENT IS SUBJECT TO AVAILABLE FUNDS!		CHARGE PER CREDIT \$		X TOTAL NO. CREDITS		TOTAL = CREDIT COST \$				
		Service Fee (Community Colleges Only)								
		Laboratory Fee								
		Other Fees								
		Sub Total								
		LESS - Financial-Aid Received from Other Sources								
		NET COST								
APPLICANT'S CERTIFICATION		I certify that I am familiar with regulations for tuition reimbursement and will comply with them. I will notify the Agency Approval Officer if a course is failed or dropped.								
		SIGNED (Applicant)				DATE				
AGENCY RECOMMENDATION		I have reviewed the tuition guidelines and this application. ("X" APPROPRIATE BOX) I DO <input type="checkbox"/> DO NOT <input type="checkbox"/> recommend this person's participation.								
		AGENCY APPROVAL OFFICER (Signature)			DATE RECEIVED BY TRO		EMAIL		TELEPHONE NO.	
		IF APPLICATION IS DENIED, STATE REASON AND FORWARD TO THE REVIEW COMMITTEE - <u>only</u> for extraordinary circumstances								
FOR USE IF APPLICATION IS NOT APPROVED		STATE PERSONNEL TUITION REIMBURSEMENT COORDINATOR'S DECISION								
		SIGNATURE						DATE		
FOR AGENCY USE ONLY		AMOUNT TO BE REIMBURSED		JOB-RELATED		NON-JOB-RELATED		DATE RECEIPT AND GRADES SUBMITTED		
		\$		\$		\$				
FOR OSC USE ONLY		PRIORITY LIST DATE		NOTES:			PROCESSED BY:		DATE	

DISTRIBUTION: - Agency - Comptroller's Statewide Payroll & Time Management Division, Tuition Unit - Employee

CO-101

INSTRUCTIONS

For information regarding eligibility requirements, please refer to the Eligibility section on page two of these instructions.

This application must be submitted to the employee's agency Tuition Reimbursement Approval Officer at least **two weeks prior** to the start of classes. In most agencies, Tuition Reimbursement Approval Officers are located in the personnel or training unit. ***Please refer to [Addendum A \(Tuition Reimbursement Officers by Agency\) of the State of Connecticut Tuition Reimbursement Program manual.](#)***

This application must state the cost per credit for the course. Any financial aid received from other sources, e.g. BEOG, Title XX etc. must be stated. Loans given directly to the employee that must be repaid need not be reported. If a loan is paid directly to the educational institution a statement must be submitted with the application explaining that financial aid is in the form of a loan.

Any changes in course titles, **failure or dropping** of a course must be reported to the agency's officer within 10 days.

All tuition reimbursements for courses that are not job related are subject to taxes and are included with the employee's wages. All tuition reimbursements that are job related are **not** subject to taxes.

Determination of reportability under Section 132IRC - Employees should refer to **[IRS regulations - Section 132IRC](#)** or consult a tax professional with questions concerning the reportability of a tuition reimbursement. It is the employee's responsibility to determine if a reimbursement is reportable and therefore taxable.

Bargaining units have different tuition reimbursement guidelines with regard to the number of courses allowed, the rate of reimbursement and the amount of funds allocated. For specific rules and regulations employees should consult their **[Collective Bargaining Agreement](#)** or Tuition Reimbursement Officer. See **[Addendum A](#)**.

Authorization to participate in the tuition reimbursement program will be sent to each applicant. All correspondence programs, preparation and self-development programs must be reviewed by the State Personnel Tuition Reimbursement Coordinator **prior** to an employee beginning the course of study.

At the end of each semester, employees must submit receipt of payment and grade report or transcript to their agency Tuition Reimbursement Officer. This paperwork **must** be received by the agency no later than **February 1st** for Summer and Fall semester courses and **June 1st** for Spring courses.

A fiscal year is July 1st to June 30th. For example: July 1, 2015 through June 30, 2016 is fiscal year 2016.

Eligibility

In order to be eligible to receive tuition reimbursement, the employee, educational institution and course must meet the following requirements:

1. **Employee Eligibility:** As indicated above, each collective bargaining agreement has different requirements and eligibility criteria. For example: Some collective bargaining agreements require that an employee complete an initial working test period before being eligible to apply for tuition reimbursement. Please refer to the appropriate [Collective Bargaining Agreement](#) to determine if you meet the eligibility criteria required by your union contract.
2. **Educational Institution:** Educational institutions of higher learning must be accredited. You can check the Council for Higher Education Accreditation database at www.chea.org or the [US Department of Education Database of Accredited Postsecondary Institutions and Programs](#) to confirm that your educational institution is accredited. If you are attending a Private Occupational School, you can verify that the school has been approved by the State of Connecticut Office of Higher Education by checking their list of [Approved Private Occupational Schools](#).
3. **Course Eligibility:** Your collective bargaining agreement may have course requirements in order to be reimbursed under tuition reimbursement (i.e. towards upward mobility, continuing your education in a job-related field etc.) Please refer to the appropriate [Collective Bargaining Agreement](#) in order to determine if your course meets the eligibility criteria required by your union contract.