

City of Portland PTE-17

Professional Development Fund Plan Document

Purpose

The PTE-17 Professional Development Fund (PTE-17 PDF) is established by Article 23 of the PTE-17 collective bargaining agreement (PTE-17 CBA) between PTE-17 and the City of Portland (City) effective July 1, 2017 through June 30, 2021 to promote professional development for PTE-17-represented employees.

PTE-17 PDF Committee

The PTE-17 Professional Development Committee is established in accordance with Article 23 of the PTE-17 CBA to review, approve and communicate funding requests for professional development as it pertains to an employee's current position, for another City position in their classification series, or in reasonably related work.

Plan Year Funding Availability

PTE-17 PDF funding is available on a plan year basis, based on fiscal year, as provided in Article 23 of the PTE-17 CBA. Funding requests are accepted for eligible expenses only for the plan year in which the training or development will occur.

All training, seminars, conferences or other approved expenses must commence no later than the last day of the current Plan Year (June 30th). Training, seminars or conferences can be completed if started before the last day of the current Plan Year.

Employee Eligibility

The intent of the PTE-17 PDF is to provide funding for eligible training and professional development expenses for PTE-17-represented employees who have passed their probationary period. Represented employees in their initial hire probation may submit Requests for Funding for review and approval by the Committee. However, reimbursement will not be paid until the probation period is successfully completed and all other requirements for reimbursement eligibility are met.

Training and Professional Development Eligibility

PTE-17 PDF funds may be used for:

- Fees and/or tuition for professional development seminars, classes, online training subscriptions, workshops and conferences.
- Books, tapes, videos/DVDs and software to assist the employee in his/her professional development. Items such as these remain the property of the City and must be turned over to the Bureau upon the employee's separation from the City.
- Licenses, certifications and professional dues not paid by the employee's bureau. A maximum of two state licenses or professional memberships are allowed for different licenses and/or professional memberships only. Reimbursement will not be approved for the same professional license held in multiple states (for example, requesting reimbursement for a PE License in both California and Oregon).

- Employees are encouraged to explore multiple funding sources (from both the Bureau and the PTE-17 PDF) in circumstances where requested training is of direct benefit to the employee's Bureau.
- The PTE-17 PDF is not to be used to pay for City-mandated training.
- The PTE-17 PDF may not be used to purchase computer hardware or consumer electronics (for example, computers, PDAs, phones, networking hardware, cameras and other similar equipment).
- Reimbursement is permitted for special event meals/banquets included with the fee/tuition of a conference or training seminar, if the event has a purpose that is reasonably related to the approved professional development (for example, a conference awards dinner, or a banquet with a conference keynote speaker).
- The PTE-17 PDF may not be used for travel expenses, including air transportation, car rental, mileage, per diem, hotel/motel cost or any other travel-related expenses. However, if a Bureau or the employee is paying for travel cost, the PTE-17 PDF may be used to pay for out-of-town conference registration.
- Proof of attendance at classes, workshops, conferences and seminars is required. For classes, a copy of the grade report with a final passing grade is required; for a workshop, conference or seminar, a certificate of attendance or other document showing attendance is required.

Funding Maximums and Distribution

Funding for the PTE-17 PDF is limited. Eligible PTE-17-represented employees may request reimbursement up to the maximum amount each plan year. Employees will be reimbursed on a first come, first served basis. Employees will not be eligible for reimbursement when available funds have been exhausted. The Fund will be administered to ensure that all eligible employees have a reasonable opportunity to request and receive reimbursement of eligible expenses and that funds are available to be distributed on an equitable basis.

The PTE-17 PDF has established a maximum reimbursement amount of \$1,500.00 per employee per plan year, or until funds are exhausted for that plan year. The maximum reimbursement amount will be reviewed and may be amended as necessary to appropriately administer the Fund. PTE-17-represented employees will be notified if the maximum reimbursement is changed. The maximum reimbursement is not a guarantee of reimbursement for any specific request. The PTE-17 PDF does not establish a personal account for any individual employee.

Request for Funding Process

To request funding, employees must submit a PTE-17 PDF Request for Funding application form, along with supporting documentation that describes how the employee will benefit from requested funds.

Employees must include information that lists the costs and timelines to complete training or attend seminars.

- Employees are expected to complete PTE-17 PDF approved training or attend seminars on their own time or have prior approval for time off (i.e. vacation leave, unless City-paid time is specifically approved by employee's supervisor). Under Article 23, release time to attend professional development needs shall be subject to approval by the City, which shall not be unreasonably denied when the training is directly related to the employee's City job. Supervisor approval is required on the Request for Funding application if the training is scheduled during the employee's normal work shift.
- Employees are expected to complete registration forms and other administrative requirements on their own time and in a timely manner. The PTE-17 PDF Committee will not approve funds to cover late fees.
- Where appropriate, employees should ask for bureau training funds prior to submitting a Request for Funding to the PTE-17 PDF. For example, an employee request for bureau funding is encouraged if an employee is attending a professional conference directly related to the employee's current job. Failure to obtain bureau funds will not be used as a reason to deny a PTE-17 PDF funding request.
- Information, including the Request for Funding application form, is available online at <https://www.portlandoregon.gov/bhr/62979>
- The completed application, with signature(s) and supporting documentation as appropriate, should be submitted to the Bureau of Human Resources (BHR) by the employee. The documents may either be scanned and emailed to [HR – PTE-17ProfDevFund@portlandoregon.gov](mailto:HR_PTE-17ProfDevFund@portlandoregon.gov) or hard copies sent interoffice to BHR, 106/404, Attention: PTE-17 Professional Development Fund.
- The PTE-17 PDF Committee will review Requests for Funding for approval. The employee can expect a decision from the Committee approximately two weeks after receipt of a complete Request for Funding. Upon approval by the PTE-17 PDF Committee, BHR will notify the employee.
- Any request that is denied will be communicated to the employee.

Committee Member Funding Requests

If a PTE-17 PDF Committee member is requesting funds, the PTE-17 President or their delegate will replace the member for consideration of that funding request.

Reimbursement of Approved Requests Process

Employees are required to use their own funds and will be reimbursed for eligible approved expenses after all receipts and documentation are submitted.

Once receipts are received by the Plan Administrator, they will be reviewed for completeness and processed for reimbursement. Employees should receive payment through the City's payroll system within 4 weeks after submitting a complete reimbursement request.

Reimbursement requests must be submitted as soon as possible after completion of the training or date of initial funding approval (e.g., for approved software, videos/DVDs or book purchases).

Administrative Procedures

The City will maintain the tracking process for PTE-17 PDF administration and will provide a quarterly report for the PTE-17 PDF Committee, PTE-17 President, and BHR Director to document how the PTE-17 PDF is being administered. Administration of the PTE-17 PDF will comply with all City administrative rules and accounting requirements.

Request for Appeal/Reconsideration

If the PTE-17 PDF Committee denies a request, or reimburses the employee for less than what was requested, and the employee is not satisfied with the explanation, the employee may write a letter to the committee requesting reconsideration of the decision. The committee will consider the employee's letter, and may choose to reverse or modify their initial decision, or authorize supplemental reimbursement if warranted. The employee also may review the committee's paperwork related to their request. The Committee's decision is final.

Taxability of Tuition Reimbursement

Certain tuition reimbursements may be considered taxable income and reported on the employee's W-2 withholding form for the year the reimbursement is disbursed. According to Internal Revenue Code Section 127, the following reimbursed educational expenses are excludable from gross income:

- Education required by the employer or by law for the employee to keep his/her present salary, status, or job.
- Education that maintains or improves skills required to do the employee's present job duties.
- Payments received by an employee for tuition, fees, books, supplies under an employer's educational assistance program.

Tax Advice Notice: IRS Circular 230 requires us to advise you that, if this communication or any attachment contains any tax advice, the advice is not intended to be used, and cannot be used for the purpose of avoiding federal tax penalties. A taxpayer may rely on professional advice to avoid federal tax penalties only if the advice is reflected in a comprehensive tax opinion that conforms to stringent requirements. Please contact us if you have any questions about Circular 230 or would like to discuss our preparation of an opinion that conforms to these IRS rules.

Questions

For questions, contact a member of the PTE-17 PDF Committee. Committee member contact information is posted online at <http://www.portlandoregon.gov/bhr/62979>.

Definitions

PTE-17 PDF Plan Committee: committee comprised of two PTE-17 members and two City of Portland management representatives. The Committee is established in accordance with the PTE-17 CBA.

PTE-17 PDF Plan Administrator: The Bureau of Human Resources is the administrator of the Plan and is responsible to ensure requests and reimbursements are transacted timely and in a manner consistent with City administrative rules and accounting requirements.

Plan Year: For the purposes of the PTE-17 PDF, a plan year is from July 1st to June 30th.

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