

Public Health Educational Assistance Benefits: Background and Comparative Policy Review

Health and Human Services Region 7

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Executive Summary

The public health sector is currently facing significant workforce challenges, exacerbated by the COVID-19 pandemic. Projections indicate that by 2025, a substantial portion of the public health workforce may retire or leave the field, intensifying the need to attract and retain skilled professionals. In response to these challenges, many public health organizations, including those in Health and Human Services Region 7 (Iowa, Kansas, Missouri, and Nebraska), are exploring the use of educational assistance programs as a strategy to support workforce development.

This report reviews the use of employer education assistance programs, such as tuition assistance, tuition reimbursement and employer student loan repayment, within Region 7. These programs provide opportunities for employees to advance their professional development and career progression, while employers benefit from a more skilled and capable workforce. However, despite the potential advantages, these programs are significantly underutilized, with only about 2 percent of eligible employees taking advantage of them. Barriers to participation include the upfront costs associated with tuition reimbursement models and the administrative complexities involved in accessing these benefits.

A comparative analysis of tuition-related policies among organizations employing public health professionals in Region 7 reveals considerable variation in program offerings, eligibility requirements and reimbursement processes. Many organizations do not offer the maximum allowable tax-free benefits, and stringent eligibility and reimbursement requirements may discourage employees from utilizing these programs.

Given the ongoing workforce challenges and the increasing demand for quality benefits, this report highlights the need for public health leaders to reassess and potentially redesign educational assistance policies to better support recruitment, retention and equity in the workplace. The following promising practices were developed based on this review with recognition that there are limitations due to its brevity and unstructured approach.

Promising Practices

- **Offer Educational Assistance Benefits:** Organizations that provide educational assistance benefits are better positioned to improve workforce recruitment and retention. Public health organizations that do not offer these benefits may find themselves at a strategic disadvantage.

- **Increase Utilization of Educational Assistance Programs:** With only 2 percent of eligible employees using these programs, public health organizations should take steps to reduce barriers and increase incentives. Transitioning from tuition reimbursement to tuition assistance models, improving communication about these programs and increasing support to the maximum allowable tax-free amount are recommended strategies.
- **Align Benefits With Organizational Needs:** Degree programs that align with the strategic needs of an organization have been shown to improve retention. Public health organizations should link educational assistance benefits with workforce needs and create promotion paths that align with employees' newly acquired skills and qualifications.
- **Create Equitable Programs:** Educational assistance benefits are used less frequently by women and communities of color. Public health organizations should monitor utilization across different demographic groups, address disparities and encourage participation from underrepresented communities to foster equity and combat barriers such as having to pay upfront, timing of coursework, and self-doubt about obtaining advanced educational credentials.

This strategic approach to educational assistance can play a crucial role in strengthening the public health workforce and addressing the sector's ongoing challenges.

Introduction

In the wake of the COVID-19 pandemic, the labor market has faced significant challenges in attracting and retaining workers, a situation that is particularly acute in the public health sector. Data indicates that by 2025, more than half of the current workforce, and three-quarters of those under age 35, may leave or retire.¹ Businesses have been reevaluating and transforming their recruitment and engagement strategies to address these issues. One approach to these challenges is offering educational assistance benefits. While government agencies, such as state and local health departments, commonly provide tuition reimbursement, it is becoming increasingly prevalent for professional service organizations, corporations, academic institutions and retail businesses, such as McDonald's, Chipotle, Target and Starbucks, to offer similar programs.²⁻⁴ This report reviews the background and rationale behind employer educational assistance benefits and provides a comparative analysis of such programs among organizations employing public health professionals in and near Health and Human Services Region 7, which includes Iowa, Kansas, Missouri and Nebraska.

Employer Educational Assistance Benefits

The practice of an employer offering benefits to an employee has evolved significantly in the United States over the last 100 years.⁵ As employee benefits continue to expand beyond traditional offerings, such as health insurance, retirement plans and paid time off, to meet the demands of the modern workforce, one type of benefit has become more common in recent years, employer education assistance.⁶ Offering educational assistance to current and prospective employees is mutually beneficial. For employees, it is an opportunity to continue to develop professionally, acquire new skills and gain knowledge that could lead to future wage increases or career opportunities.⁷ One survey indicated that 84 percent of employees considered tuition assistance a vital factor in their decision to join an organization, with 71 percent rating their organization's tuition assistance as one of the best benefits.⁸ For employers, offering educational assistance promotes upskilling, enhances talent acquisition and retention, and creates a positive public perception of the organization's brand.⁹

Employers in the United States spend \$1.1 trillion annually on postsecondary education and training, with \$650 billion spent annually on formal postsecondary education and training.¹⁰ Given the significant financial commitment that employers have dedicated to providing education opportunities to their employees, and with 80 percent of employees indicating an interest in pursuing education while working, one might expect high usage of these programs.⁸

However, only 40 percent of employees were aware that their employer offered an educational assistance program, and among those who have access, only about 2 percent utilize them.^{7,8}

This severe underutilization of employer educational assistance programs raises notable concerns and calls for a closer examination of the programs' structures, employee qualifications to access these benefits and necessary changes to increase participation.

This document describes the three most common types of employee education assistance benefits — tuition assistance, tuition reimbursement and employer student loan repayment — within the United States and examines their relationship to equity. It also provides a deeper, contextualized examination of how these programs pertain to typical places of employment for public health professionals within Region 7.

Types of Employer Educational Assistance Programs

Tuition Assistance

Tuition assistance programs are a form of educational support offered by employers, where employers pay a portion or all the funds needed upfront for qualifying employees.⁶ Employers often partner with academic institutions that offer courses and programs related to their industry.

Tuition Reimbursement

Tuition reimbursement programs are like tuition assistance programs in that employers set eligibility requirements. However, the fundamental difference is that tuition reimbursement programs require employees to initially cover the costs of their tuition. After completing their education, employers reimburse them for some of their tuition and education-related expenses. Employees generally must meet grade or GPA requirements to be reimbursed. Employers may also place additional requirements for employees to receive all or some of their allotted reimbursement.⁶

Employer Student Loan Repayment

Employer student loan repayment differs from tuition assistance and reimbursement in that it helps employees pay off existing student debt rather than acquiring new education or credentials.¹⁰ This educational benefit is an innovative approach to attracting talent, supporting retirement savings and alleviating student loan debt.¹¹ The types of loans eligible for repayment vary depending on the employer, but to be tax-free, the loan must be borrowed in the employee's name and used for their education.¹¹ However, in general, both federal and private loans are eligible for this benefit.¹¹

There also are variations in the implementation of employer student loan repayment programs. One type is direct payment, where an employer makes payments toward an employee's existing student loan debt.¹¹ Another form is available to employees with access to a 401(k) or similar retirement plan through their employer, where the employer matches the employee's student loan payments with contributions to their 401(k).¹¹

Regulations

Internal regulations surrounding educational assistance policies vary across organizations. However, by law, all organizations in the United States are limited to providing tax-free benefits up to \$5,250 per employee per year.¹² For companies that offer employer student loan repayment programs, the option to contribute tax-free payments is new as of March 27, 2020, and this option will remain available until Dec. 31, 2025.¹²

Reasons Employers Offer Educational Benefits

Education and training represent traditional forms of investment, where employees gain new skills or knowledge that could make them more marketable to other employers.¹³ This raises the question: Why do employers offer these types of benefits at all? Educational benefits are appealing to prospective and current employees alike, and when used effectively, they can provide significant returns on investment for employers. An established body of literature connects educational attainment to increased income and overall well-being. Yet, higher education has become increasingly unaffordable, and the costs have outpaced inflation.⁷ Fifty-six percent of employees who have accessed their employer's educational benefits say they would only have pursued higher education with their employer's assistance.⁸

Some reasons employers offer educational benefits include:

- **Attracting Higher-Quality Candidates:** Employers offering educational benefits often have an advantage in recruiting higher-quality candidates.^{13,14}
- **Increased Productivity:** High-quality employees who access educational benefits tend to bring increased productivity to the organization, benefiting the employer both before and after the utilization of these benefits.^{7,8,13}
- **Improved Retention and Reduced Turnover Costs:** Employees who successfully utilize their educational benefits are less likely to leave the organization, reducing turnover costs and maintaining or even increasing productivity.^{13,15}

Equity Considerations

Given that only 2 percent of eligible employees utilize their employers' educational benefits, and with no current research exploring the demographics of employees that do, it is unclear if equity is being centered in these benefits.⁶⁻⁸ There are several reasons why employees do not use these benefits.

One case study exploring the Mayo Clinic's journey to transform its tuition assistance policy found that employees who pursued higher education under the old policy felt they did not experience the career advancement they expected.¹⁶ This frustration resulted in attrition due to an oversaturation of individuals who utilized Mayo Clinic's educational assistance benefits to pursue similar education.¹⁶

Another reason employees do not utilize these benefits is the predominance of the tuition reimbursement model, where the upfront costs of paying for education are unaffordable for most employees.⁷ Less than 10 percent of employees use their tuition reimbursement benefits, and half of all funds set aside for tuition reimbursement benefits remain unspent.¹⁷ For many employees, fronting \$2,500, as an example, for one course, waiting months to see if they pass the course and then beginning the administrative process to receive reimbursement is not feasible.¹⁷

However, focusing solely on employee utilization is not the key to making these policies more equitable. Employers are the leading stakeholders driving educational benefit policies, and with many employees not utilizing traditional tuition reimbursement models, the question is, what kind of model better centers equity? One option is to transform tuition reimbursement into tuition assistance, removing the financial and administrative barriers that bar most employees from using these benefits.^{7,17} Another is for the employer to identify workforce needs and determine educational investment areas, mitigating an oversaturation of employees receiving the same credentials and instead directly investing back into the workforce by having employees choose from those identified investment areas.¹⁶

Comparative Tuition Assistance Policy Review

Purpose of Review

This review aimed to assess current educational assistance benefits from public health, health care and other organizations that employ public health professionals in and near Health and Human Services Region 7.

Methods

Educational assistance benefit policies were acquired from websites, public sources or shared by employees of an employer. The policies were reviewed and categories for a data presentation table were developed based on the literature review and common characteristics of

the policies. These characteristics include employee eligibility, maximum assistance, employee requirements to begin coursework and reimbursement procedures.

Types of Organizations

Organizations were selected from various sectors where public health professionals commonly work, as well as sectors that may have innovative tuition support policies. These included state governments, local governments and academic institutions, as well as corporate retail and food service organizations and corporate professional service organizations. A total of 16 educational assistance benefit policies were examined. Of these, five were state government, two were local government, three were from academic institutions, four were from corporate retail and food service organizations, and two were from corporate professional service organizations.

Results/Findings

Date Policy Last Revised

Most policies did not readily list the most recent revision date. For those that did, the year of the last revision ranged from 1997 to 2024.

Maximum Assistance

Per IRS guidelines, employers can only offer tax-free tuition-related assistance up to \$5,250 per year per employee, and any amount over that can be taxed based on income. Among the organizations examined, 11 appeared to offer at least this amount per year based on the dollar amount reported or the estimated cost of the number of credit hours covered per year.

Employees' maximum annual financial aid ranges from \$2,000 to \$6,000. Chipotle and Target covered 100 percent of tuition for select educational programs, and Starbucks provided a scholarship award for 42 percent of tuition costs. Deloitte covered 100 percent of costs for a masters of business administration degree for high-achieving analysts once they completed two years of employee following graduation. The maximum credit hours covered range from six to 18 credit hours annually, with some organizations only covering three credit hours or one course a semester. One organization had a lifetime maximum assistance cap of \$15,000.

Eligibility

For employees to be eligible for their employer's education benefits, most had to work full-time, had to have been with the organization for a year and had to have met a minimum score on their most recent performance review. Only Target had educational assistance benefits

available for employees starting on the first day of their employment. Some organizations also allow their part-time employees to be eligible if they meet other requirements. Other organizations require that employees not have any formal disciplines on file within a year before applying for educational assistance.

Employee Requirements Before Starting Coursework

Nearly every organization explicitly stipulates that all employees utilizing education benefits must remain employed while completing their education, with many also requiring a specific length of employment (usually at least one year) after completing their education, or the employee would have to pay restitution. Employees must also get their desired coursework approved by their supervisor, their Human Resources (HR) director or both before enrolling. Most organizations also require employees to submit formal education assistance documents and other administrative forms before enrollment to determine eligibility. Only the academic institutions explicitly stated that employees had to take their coursework through their specific institutions. However, in some cases such as Target, Chipotle and UnitedHealth Group, certain schools and programs were covered at a higher rate than non-participating programs or offered tuition discounts to the organization's employees.

Reimbursement Procedures

Reimbursement procedures varied within organizations but, in general, employees must meet specific grade requirements to receive all or some of their reimbursement (for example, some companies will reimburse 100 percent if the employee receives an A, while a B would only get a 75 percent reimbursement). They must formally submit a request for reimbursement within 30 to 90 days after completing the course to begin the reimbursement process. However, in a few cases, employers paid the academic institutions directly, eliminating upfront costs for the employee.

Implications for Public Health Workforce Development

Educational assistance is a common benefit offered by organizations employing public health professionals, including state and local health departments. The literature suggests that these policies generally provide advantages for both employers and employees, though there are concerns, such as the potential costs for employers and challenges employees face in accessing educational support. In today's economy, particularly among professionals with marketable skills like data analysis, strategic planning, communications and leadership —

qualities often found in public health professionals — monetary incentives alone may not suffice to attract and retain top talent.

The COVID-19 pandemic accelerated what economists call the "Great Resignation," with millions of employees leaving their jobs; for instance, 4.4 million people quit in September 2021 alone. In public health, where the workforce was already strained before the pandemic, this trend led to nearly half of all employees at state and local public health agencies leaving between 2017 and 2021. If this trend continues, almost half of the entire governmental public health workforce is expected to depart by 2025.

Attracting and retaining talent capable of thriving in a rapidly changing economy is critical, and providing educational opportunities could be a key strategy to meet these needs. As the public health sector prioritizes equity in improving population health, it must also apply this focus to its workforce.

Promising Practices

Based on data that show educational assistance benefits can improve recruitment and retention, the following promising practices may be recommended.

Offer Educational Assistance Benefits: Data suggest that educational assistance benefits do improve workforce recruitment and retention.¹⁴ Additionally, educational assistance benefits appeared to be common among public health organizations, based on data from this review, which may place organizations not providing these benefits at a strategic disadvantage.

Increase the Use of Educational Assistance: Data from the review suggested that the benefits of educational assistance programs were limited to those employees using the benefits.¹⁴ However, considering data show that as little as two percent of eligible employees use these programs, it is unlikely that these programs are having strategic benefit. Reducing barriers and increasing incentives for use may help increase the number of employees using these programs. The following practices could help with this:

- Transition from tuition reimbursement to tuition assistance models, to alleviate the burden of employees paying costs up front.
- Improve communications and cultural acceptance of these programs.
- Increase support to at least the highest allowable tax-free amount.

Align Benefits With Strategic Needs: Data from this review suggested that degree programs aligned with specific needs of the organization improved retention, while unrelated degree programs reduced retention. Additionally, data showed that retention was lowered after degree completion.¹⁴ To improve retention, public health organizations should consider identifying strategic needs among their workforce and aligning allowable degree programs with these needs. Additionally, public health organizations should consider identifying paths for promotion linked with the new skills and qualifications of employees using educational assistance benefits to ensure employees acquiring new qualifications remain employed with the organization.

Create Equitable Programs: Based on data that suggest that educational assistance benefits are used less frequently by women and communities of color,¹⁸ public health organizations should monitor the utilization of educational assistance benefits across different demographic groups to identify and address disparities. Additionally, they should encourage individuals from communities facing educational disparities to utilize these programs, which may help overcome barriers such as self-doubt about obtaining advanced educational credentials.

Limitations

The promising practices proposed here are based on a brief unstructured literature review. While the promising practices are grounded in data, it is possible that a systematic review of all the published literature on this topic could find contradictory and conflicting findings. As such, the recommendations were titled promising practices, rather than best practices, to indicate these potential limitations.

Conclusion

Employers currently offer a wide range of educational assistance benefits, and innovative ways to apply these benefits are being implemented. However, the underutilization of employer educational benefits – coupled with the immense turnover that the public health field is experiencing and the growing demand from newer generations of employees for benefits that provide them with a sense of stability and support in their careers – highlights the need to reevaluate the use and implementation of these policies to support equitable public health workforce development.

Appendix A: Comparative Educational Support Policy Review

Table A.1. Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
State Agencies					
Iowa Department of Administrative Services ¹⁹	Education Financial Assistance (Date revised unknown)	N/A	N/A	Employees must submit education financial assistance form 30 days before desired courses to direct supervisor.	<p>After completion of course, employees must submit an official grade slip or completion certificate and the original paid receipt to be reimbursed:</p> <ul style="list-style-type: none"> Undergraduate coursework requires a grade of C- or better. Graduate coursework requires a grade of B- or better. <p>An official completion certificate or diploma is needed for vocational or correspondence courses.</p>
Kansas Department of Administration ²⁰	Tuition Assistance Policy (March 27, 2023)	Full-time or part-time employees. Minimum performance review score.	\$2,000 for one course per semester.	Remain employed with the organization full-time during coursework. Submit the tuition assistance form at least four weeks before the start of the course with their supervisor's signature.	<p>Employee fronts cost for education. reimbursement is only eligible if course is completed with a C or better, or a "Pass" in a Pass/Fail course.</p> <p>Employee must provide proof of course completion within 30 days of finishing the course to receive reimbursement.</p>

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
State Agencies (continued)					
State of Missouri ²¹	Tuition Reimbursement (August 1997)	Employees of the State of Missouri in positions deemed continuing in nature.	Maximum reimbursement rate is limited to highest prevailing per credit hour tuition rate charged by a Missouri state college. Tuition is reimbursed for no more than 15 credit hours per employee each fiscal year (*exceptions can be made for accelerated programs of study).		For undergraduate coursework, must complete with an A to receive 100 percent reimbursement, a B for 75 percent, and a C or "Pass" is reimbursed at 50 percent For graduate coursework, must complete with an A to be reimbursed 100 percent and a B or "Pass" to be reimbursed 75 percent.

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
State Agencies (continued)					
Nebraska Department of Health and Human Services²²	Employee Tuition Assistance Program (Date revised unknown)	Full-time or part-time employees.	Employees are eligible for reimbursement of up to nine credit hours per year. Reimbursement up to 100 percent of tuition costs for completion of job-related coursework AND up to 75 percent of tuition costs for degree-related courses.	Submit tuition assistance application, degree curriculum and course description to supervisor prior to the course start date to receive supervisor approval. Submit the same files again, now including one with supervisor signature, to Human Resources and await approval. Employees who receive reimbursement may be asked to reimburse the state if they leave employment within one year of course completion.	Within 60 days of completing course submit proof of grades (C or better), receipt of payment and itemized bill of charges

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
State Agencies (continued)					
Oklahoma Office of Management and Enterprise Services²³	Education Assistance Program (September 17, 2015)	Full-time employment for at least one year Minimum performance review score No formal disciplines on file within one year prior of application.	18 credit hours or \$5,000 in a calendar year (whichever comes first). Reimbursement has \$15,000 lifetime career benefit cap.	Courses must be approved by the division director and director of Human Resources. Submit Education Assistance Application Form by March 1 for consideration in next year's fiscal funding cycle. Submit copy of degree sheet, cover letter, and copy of most recent performance report.	To be reimbursed, submit documentation of course completion, credit hours earned, tuition charges, proof of payment and/or proof of payment plan and final grade no later than 90 days after course completion. For coursework resulting in a final grade of "A" or "B", 100 percent of the amount of resident tuition will be given. For courses that do not use letter grades, for example a "Pass" or "Satisfactory," 75 percent of the amount of resident tuition will be given.

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
Local Agencies					
Unified Government of Wyandotte County and Kansas City²⁴	Education Reimbursement Program (June 8, 2007)	Full time employment for at least one year. Minimum performance review score. No formal disciplines on file within one year prior of application.	Can receive reimbursement up to \$1,250 a semester or \$2,500 in one calendar year.	Employees must submit application for education reimbursement prior to their desired semester (i.e., submit application March 15-31 for summer semester, October 15-31 for spring semester, etc.). If approved the education reimbursement review committee will notify employee. Reimbursement is not offered for Pass/Fail courses where the employee receives a "Fail."	After completing coursework, the employee has six weeks to submit a copy of their approved application for education reimbursement they received prior to starting coursework, receipts for tuition, books and lab fees, and grade documentation. Employees must receive a C or higher to be reimbursed or receive a "Pass."
Lawrence-Douglas County Public Health*	Tuition Assistance (2024)	Full time employment for at least six months.	A maximum of \$6,000 per year per employee.	Employees must discuss desired coursework with their manager and Human Resources (HR), then submit a tuition reimbursement request form to receive HR approval prior to enrolling.	Within 30 days of successful course completion, the employee must submit the original tuition reimbursement form, receipts of payments and evidence of a passing grade or certification.

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
Academic Institutions					
Kansas State University ²⁵	Tuition Assistance for University Employees (July 1, 2014)	Full-time employment.	Payment of tuition for one undergraduate or graduate course, up to three credit hours, per semester.	Coursework must be taken through Kansas State University.	Must submit application for tuition assistance to the office of student financial assistance before start of the semester.
The University of Kansas ²⁶	Employee Tuition Assistance Program (June 2, 2023)	Faculty and staff with an appointment of 48 percent or greater to a regular position with at least six months of continuous service	Covers up to 12 credit hours per calendar year at KU base tuition rates.		

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
<i>Academic Institutions (continued)</i>					
Washburn University ²⁷	Educational Assistance Program (Date revised unknown)	Benefits-eligible employees	Employees can enroll in one university course per semester without having to pay applicable tuition and fees.	Employees must take their coursework through the Washburn University or Washburn Institute of Technology campuses. Employees can enroll in graduate coursework except the law school or doctorate-level nursing courses (unless the employee is a registered nurse).	

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
Corporate Retail and Food Service Organizations					
Starbucks²	Starbucks College Achievement Plan Program (Last amended May 17, 2021)	Must be employed in the U.S. by Starbucks or one of its U.S. subsidiaries, is currently eligible for company benefits, and has never received a bachelor's degree.	Employees utilizing the program and its benefits have a 135-credit maximum that will be covered and does include transferred credits received prior. All eligible employees have a scholarship award in the amount of 42 percent of tuition costs.	These benefits are only available to Arizona State University online courses and online academic programs that lead to a bachelor's degree.	Eligible employees must complete the required program application process before starting coursework and must satisfy in "academic good standing" with Arizona State University while completing coursework. Employees who go on approved leaves of absences, lose their benefits, and are separated from employment are not required to pay back any educational assistance utilized, even if they stopped mid-semester. The total amount over the untaxable amount of \$5,250 will be taxed and is subject to federal Income, Social Security and Medicare taxes. The amount of the total tax cost will reduce the employee's regular wages for the pay period.

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
Corporate Retail and Food Service Organizations (continued)					
McDonalds³	Tuition Assistance (Date unknown)	Full-time managers and staff that work a minimum of 30 hours per week. Restaurant crew, part-time manager or part-time office staff that work an average of 15 hours a week	Full-time managers and staff are eligible for \$3,000 in tuition assistance each year. Restaurant crew, part-time managers, and part-time office staff are eligible for \$2,500 in tuition assistance each year.	Eligible employees must receive approval from their franchise owner/operator and submit initial application for assistance at least 45 days prior to starting coursework. After receiving approval employee will be given a letter of credit that must be given to their school of choice within 90 days of being issued the letter.	After giving the letter of credit to their school of choice, the employee will receive notification when McDonalds submits a check to the school on behalf of the employee. After completing coursework, employees must provide a transcript showing satisfactorily completed courses to be eligible for tuition assistance the next year.
Chipotle⁴	Chipotle Tuition Reimbursement Program & Guild	All employees including hourly	Up to \$5,250 per year and an additional \$5,815 in available federal grants for those who qualify Select educational programs qualify for 100% tuition coverage	Employees, after creating a Guild account, can browse their catalog to identify undergraduate, master's, certifications, bootcamps, high school completion, college prep and other courses that are eligible for 100% tuition coverage	-

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
Corporate Retail and Food Service Organizations (continued)					
Target²⁸	Target Dream to Be Program, Tuition Assistance and Educational Supplies (Date unknown)	All U.S. part-time and full-time team members.	Roughly 250 business-aligned programs at over 40 institutions quality for 100 percent tuition coverage. Employees pursuing programs outside of the Dream to Be program can receive up to \$5,250 annually for non-master's degrees and up to \$10,000 for master's degrees.	Eligible employees can access debt-free education assistance starting from their first day on the job. Through the Guild Education platform, Target employees can explore and apply to roughly 250 no-cost programs. Beyond these select programs, employees also can explore additional programs of interest on Guild. If accepted, they can receive their maximum yearly allotment for the program type selected.	For their no-cost program, Dream to Be, Target works with Guild Education to pay institutions directly. For team members taking advantage of the \$5,250/\$10,000 per year Tuition Assistance program, Target will provide payments directly to their academic institutions.

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
Corporate Professional Service Organizations					
Deloitte²⁹	Graduate School Assistance Program (GSAP) (Date unknown)	High Performing Consulting Professionals	Participants of GSAP receive full tuition reimbursement after two years of post-graduation employment. Additional benefits include, but are not limited to, a technology stipend, GMAT exam preparation discounts, and the opportunity to return to Deloitte as a Senior Consultant.	GSAP is available to top-performing analysts with two years of experience at Deloitte LLP. Application and acceptance into the program must come before application to graduate school programs and enrollment.	

Table A.1 (continued). Comparative Educational Support Policy Review

Organization	Policy Name (Date of Last Review)	Employee Eligibility	Maximum Assistance	Employee Requirements Before Starting Coursework	Reimbursement Procedures
Corporate Professional Service Organizations (continued)					
UnitedHealth Group ³⁰	Tuition Reimbursement Policy, Effective Jan. 1, 2023	U.S. Employees	It can be used for up to \$5,250 per year on tuition, textbooks, required software, etc. UnitedHealth Group also offers tuition discounts at select institutions through their Employee Discount Site.	Employees must complete the Tuition Reimbursement Pre-Approval Application Online Form prior to enrolling in coursework.	Employees must meet the criteria outlined in internal policy and complete the course with a minimum of a “C” or “Pass” if a grading scale is not used in order to receive reimbursement.

Notes: *Policies were acquired via a web search, except for the Lawrence-Douglas County Health Department, which was obtained via an internal contact. The list in this table is not an exhaustive list of organizations who have educational support policies.

Source: Kansas Health Institute analysis of policies.

Appendix B: Endnotes

1. Leider JP, Castrucci BC, Robins M, Hare Bork R, Fraser MR, Savoia E, Koh HK. The exodus of state and local public health employees: separations started before and continued throughout COVID-19. *Health Affairs*. 2023;42(3):338-348. <https://doi.org/10.1377/hlthaff.2022.01251>.
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