1. **Purpose**

## Weber County strives to cultivate a culture of respect and appreciation for our employees and elected officials. We understand that professionals who have earned advanced degrees are in high demand locally and throughout Utah. In an effort to attract and retain these individuals, the County will assist in student loan repayment for eligible employees.

1. **Policy**

The Student Loan Assistance Program provides employees and elected officials who have received a graduate level education assistance with their student loan repayment. The Consolidated Appropriations Act of 2021, signed into law by then-President Donald Trump on Dec. 27, 2020, allows employer-provided student loan repayment as a tax-free benefit to employees for five additional years, extending CARES Act relief first made available in March 2020. Through Dec. 31, 2025, Weber County may choose to make tax-exempt annual contributions of up to $5,250 per employee toward eligible education debt. The funds allocated for this student loan assistance do not count toward an employee's gross taxable income.

1. **Procedures**
2. **Eligibility** 
   1. When budget funds are available, all full-time active employees with a minimum of six (6) months of employment and working a minimum of 30 hours per week, who have received a graduate level degree, are eligible to participate in the program. Employees must maintain the required full-time status to be eligible to receive reimbursements. If budget funds are insufficient for all qualified applicants, eligibility will be determined on a first-come, first-served basis.
   2. Employees must be meeting the expectations of the position to be eligible for the program.
   3. The obtained degree must be directly related to the work performed by the employee or elected official.
3. **Rules**
   1. Loans eligible for repayment assistance are U.S.-based education loans borrowed by the employee for the employee’s own graduate level education.
   2. Eligible employees must complete a student loan assistance application and provide proof of graduation documentation and loan documentation on an annual basis. Loan documents must include the following:
      1. Employee’s name
      2. Loan servicer’s name
      3. Loan account number
      4. Current balance
      5. Required monthly payment amount
4. The amount of student loan assistance paid to the employee for each month will be the amount of loan principal and interest paid by the employee during the month, up to a maximum of $437.50.  Documentation of the employee’s payment will be required each month, in a manner determined by Human Resources.
5. Student loan assistance payments will begin on the 1st of the month following receipt and approval of a completed application. Employees will receive written notice of approval or denial of the loan assistance application.
6. Loan assistance payments will cease immediately upon an employee's voluntary or involuntary termination from employment with Weber County or change in eligibility status, such as a reduction to part-time hours.
7. If an employee’s employment with Weber County is terminated for any reason, the employee will be required to reimburse the County for all loan assistance payments received during the two years immediately preceding termination.
8. All student loan repayment assistance must be approved by the employee’s supervisor, department head or elected official, and Human Resources prior to payment being issued.
9. This policy does not create any entitlement to loan assistance payments. All loan assistance payments by the County are at the sole discretion of the County. All payments under this policy are also contingent on the availability of budget funds.

DATED this day of , 2021.

BOARD OF COUNTY COMMISSIONERS OF WEBER COUNTY:

James H. Harvey, Chair

ATTEST:

Ricky Hatch, CPA

Weber County Clerk/Auditor

Approved as to form and legality:

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Sarah Swan Courtlan Erickson

Human Resources Deputy County Attorney