

**Idaho Department of
Juvenile Corrections
Administrative
Policy/Procedure**

NUMBER

213

REVISED

11/20/23

REVIEWED

11/20/23

EFFECTIVE

07/02

PAGES

4

SUBJECT: EDUCATION REIMBURSEMENT

CATEGORY: HUMAN RESOURCES

Policy

The Idaho Department of Juvenile Corrections (IDJC) recognizes the value to individual employees, to the mission we serve, and to the IDJC in general when employees continue their education. Employees are encouraged to take advantage of educational opportunities offered outside the IDJC.

It is therefore the policy of the IDJC to offer partial reimbursement to employees who successfully complete courses related to the improvement or development of job-related knowledge or skills. Approval of reimbursement requests will be contingent on availability of funds.

Operating Procedures

I. Eligibility Requirements/Limitations

- A. The desired course must be related to the improvement or development of knowledge or skills used in an employee's current position or for career advancement within the IDJC and approved by the employee's Supervisor, Division Administrator and IDJC Human Resources (HR).
- B. The IDJC may reimburse up to 75 percent of the cost of tuition, registration fees, books, or other educational materials required by the program, as indicated on a course syllabus. Reimbursement will not be provided for tools or supplies (other than textbooks), meals, lodging, transportation, postage, shipping and handling of education materials, financing fees, or other costs already covered by scholarships, grants, or other similar programs.
- C. Employees receiving educational grants or scholarships may only apply for a reimbursement equal to 75 percent of the tuition and registration fees not covered by the grant or scholarship for that coursework.
- D. There is an annual limit of \$3,000 per employee for undergraduate level or non-degree (certificate, endorsement, etc.) credits, or \$5,000 per employee for graduate level credits. The annual limit begins July 1 and ends June 30 of each fiscal year.
- E. The employee must have permanent employment status prior to enrollment and work at least 20 hours per week during the period they are enrolled in the course.
- F. The employee must have obtained satisfactory performance with a performance evaluation rating of Achieves Performance Standards, or higher, and no written disciplinary actions within the previous 12 months of the request date.

- G. Consideration for employees to utilize flex time, compensatory time, or annual leave during scheduled working hours for the purpose of coursework completion will be assessed with scheduling/coverage/facility needs in mind. Leave will be approved/disapproved in accordance with the Vacation Leave (355) policy/procedure.
- H. Continuing Education Units (CEUs), recertification courses, workshops, trainings, and conferences are not eligible for coursework reimbursement. However, they may be covered by the Employee Training and Development (668) policy/procedure.
- I. Prior to registering for a course, the employee must complete the Request for Education Reimbursement Request and Agreement (DJC-068) form.
- J. The employee agrees to continue employment with the IDJC for one year following reimbursement by the IDJC. If the employee chooses to resign or is no longer employed prior to the end of the agreed upon period, the employee agrees to reimburse the IDJC on a prorated scale for the amount received. The agreed period starts on the date that the reimbursement is processed by the IDJC. In the event that the employee does not meet the above expectations or resigns during the designated time period, IDJC is authorized to seek legal remedies available, including deductions from an employee's accrued vacation funds.

For example, if a reimbursement is processed for an employee in the amount of \$1,000 on December 1 and the employee chooses to leave service on June 1, the employee has only fulfilled 50 percent of his/her agreement and therefore would owe the IDJC 50 percent of the amount reimbursed, or \$500.

II. Employee Responsibilities

A. Request approval

No later than 10 business days prior to enrollment in the course, the employee completes the DJC-068 form, fully answers all questions, and obtains all required signatures.

1. Discuss the answers to the questions on the form with your supervisor and have your supervisor sign the form in the space provided, indicating their agreement with the answers you provided and supervisor-level approval of the reimbursement request.
2. The supervisor will then forward the signed form to the Division Administrator, facility training coordinator (FTC) , and HR for review and signatures.
3. Once signed by HR, ensure that the FTC responsible for the region receives the signed and completed DJC-068 form prior to enrollment in the course.

B. Reimbursement approval and payment

1. Within 60 days of course completion, the employee must submit the Educational Reimbursement Submission (DJC-074) form with itemized receipts, proof of grade/credit, and a signed copy of the DJC-068 form, and any other required documentation to the FTC responsible for the region in order to receive reimbursement.

- i. For degree seeking undergraduate level classes, the applicant must provide documentation that they received credit for the class (i.e. transcript, grade report, etc.)
 - ii. For degree seeking graduate level classes, the applicant must provide documentation they received credit for the class (i.e. transcript, grade report, etc.) and verification of a satisfactory standing in the degree program.
 - iii. For classes resulting in certifications or endorsements, applicant must provide proof of attainment of the desired certificate or endorsement.
 - iv. For all other classes, applicant must provide documentation indicating satisfactory completion.
 - 2. The facility training coordinator submits the DJC-074 to HR for approval. Once approved, the employee submits the education reimbursement for payment through the expense management system.
- C. Employees eligible for education reimbursement must complete both a DJC-068 and a DJC-074 form for each class that education reimbursement is requested for.

III. Taxability and Reporting

- A. Agencies can exclude up to \$5,250 of education-related expenses per calendar year from an employee's salary and wages as a non-taxable reimbursement. Work-related courses or courses and training that relate to the employee's position, occupation, or agency are given most consideration, however it may also include the employee's desire for advancement to positions of greater responsibility or to qualify for a new trade or business.
- B. Educational reimbursement payments which exceed \$5,250 in any calendar year are generally taxable, unless the reimbursement qualifies as a non-taxable Working Condition Benefit, as outlined in Section IV.
- C. The IDJC submits a report to both the Division of Human Resources and the Division of Financial Management by October 1st regarding all such awards granted during the preceding fiscal year.

IV. Working Condition Benefit

- A. For an Education Reimbursement exceeding \$5,250 in any calendar year to qualify as non-taxable, the reimbursement must meet the criteria of being a Working Condition Benefit. Job-related education that qualifies as a Working Condition Benefit is non-taxable and is generally paid for by the IDJC or would be allowable as a tax deduction for the employee, if the employee paid for the education.
- B. In order to qualify as a Working Condition Benefit, the education must meet one of the following tests:
 - 1. The education is required by the employing agency or by law for the employee to keep their present salary, status, or job. The required education must serve a bona fide business purpose of the employing agency; or
 - 2. The education maintains or improves skills needed in the job.

- C. In addition, the education reimbursement expense must meet the following criteria:
1. The education is not necessary to meet the minimum education requirements of the employee's trade or business (not required by the employer); and
 2. The education is not part of a program of study that will qualify the employee for a new trade or business.
- D. Reimbursements provided by this policy are intended to be supplementary to, and not a replacement for, continuing education or training necessary to maintain an already existing professional certification or license required for the employee's position (for example seminars, conferences, and webinars for continuing CLE, legal, or other professional education). This type of job-related education qualifies as a Working Condition Benefit.

Reference: [Glossary of Terms and Acronyms](#)
Division of Human Resources (DHR) policies: Section 11: Education Reimbursement

Desk Manual(s): *None*

Related Policies: [Employee Training and Development \(668\)](#)
[Travel \(200\)](#)
[Vacation Leave \(355\)](#)

Related Forms: [Education Reimbursement Request and Agreement \(DJC-068\)](#)
[Educational Reimbursement Submission \(DJC-074\)](#)