

Idaho Division of Human Resources
Executive Branch Statewide Policy
Section 11: Education Reimbursement

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11A. General Information

The State of Idaho supports training and educational advancement for its employees. The purpose of this policy is to outline the parameters for state agencies who wish to provide reimbursement for incurred costs by individual employees for the purposes of continued formal training or education.

Education reimbursement shall be limited to the reimbursement of costs incurred for undergraduate, graduate, or training programs by state employees who are eligible under the provisions of this section. Postsecondary certification programs, including preparatory classes and exam costs, may be considered for eligibility by the employee's appointing authority.

11B. Definitions

For purposes of this policy, the following definitions shall apply:

Education-related Expenses: may include cost of tuition, fees, books, or other educational materials required by the program.

Eligible: a state employee requesting reimbursement for training or education-related expenses who meets the requirements outlined in 11C.

11C. Eligibility

An employee requesting education reimbursement must:

- a. have completed at least one thousand forty (1,040) hours of credited state service¹;
- b. obtained satisfactory performance; and
- c. received preapproval from the employee's appointing authority, in writing, to participate.

¹ Agency may require 2,080 hours of credited state service for select positions.

11D. Reimbursement Procedure

The agency shall outline a procedure, or provide related forms, which may include, but are not limited to:

- a. How to apply for education reimbursement prior to beginning courses²;
- b. Reporting requirements related to progress and/or final grade(s);
- c. Final submission of incurred costs for reimbursement³;
- d. Timeline of how/when reimbursement will occur, and applicable amount agency will reimburse;
- e. Requirement that the education or training be directly related to the employee's current position and/or mission of the agency;
- f. Provisions for attending training or classwork during working hours;
- g. Expectations of repayment if certain criteria outlined in the education reimbursement agreement are not met.

11E. Reimbursement Provisions

Employees eligible for education reimbursement under the provisions of this section shall be required to enter into an Education Reimbursement Agreement with the employee's appointing authority each semester or school year an education reimbursement payment is offered. Such agreement shall include, but not be limited to, the following:

- a. Disclosure of the employee's current education-related expenses;
- b. Affirmation that the employee has provided at least one thousand forty (1,040) credited state service hours prior to the first reimbursement payment and that the employee has obtained satisfactory performance standards during this time; and,
- c. Agreement on the schedule of any reimbursement payments and confirmation that any prior reimbursement payments made pursuant to this section were used to pay eligible education-related expenses.

Annual reimbursement limits shall be set by the agency based on agency appropriation, number of employees participating, and specific job classifications requesting reimbursement. Individual reimbursement may not exceed the current taxable amount set by the [IRS](#) in any given calendar year⁴.

11F. Repayment Remedies

Employees who receive education reimbursement may be required to maintain employment with the agency for a specified period of time. In the event the employee does not meet the outlined expectations, the appointing authority and the administrator of the Division of Human

² [Sample Education Reimbursement Request Form.](#)

³ [Sample Education Reimbursement Submission Form.](#)

⁴ Reimbursement which exceeds the taxable amount per calendar year must be preapproved by DHR.

Resources are authorized to seek legal remedies available, including deductions from an employee's accrued vacation funds, from an employee who resigns during the designated period of time after receipt of a reimbursement payment set forth in the education reimbursement agreement.

11G. Reporting Requirements

Reimbursement payments are non-taxable up to \$5,250 per employee per calendar year. Agencies should administer non-taxable reimbursement payments from operating funds and coded with sub-object code 5070 and processed directly through STARS. Reimbursement payments over this amount in any calendar year are generally taxable and should be processed using earnings code "TTR" (Taxable Tuition Reimbursement), which will automatically forward the appropriate amount and coding to STARS for posting.

The appointing authority shall submit 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.