

Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	220.150	1 of 4	January 1, 2004 Revised 7/1/16
Subject EMPLOYEE EXPENSES – EDUCATION LEAVE AND/OR EDUCATIONAL FINANCIAL ASSISTANCE AND CONTINUING EDUCATION			

EDUCATION LEAVE AND/OR EDUCATION ASSISTANCE

1. General Purpose

The purpose of educational leave with full or partial pay and educational assistance is to assist state employees to develop skills that will improve their ability to perform state job responsibilities or, in the case of educational leave, to also provide training and educational opportunities for employees of a state department that will enable the department's director to better meet the staffing needs of the state department.

2. Eligibility

- a. Any non-temporary employee may be considered for education leave and/or education financial assistance.
- b. Education leave and/or education financial assistance may be granted to employees to assist them in developing skills that will improve their ability to perform job responsibilities.
- c. An employee receiving other financial assistance, such as scholarship aid or Veterans' Administration assistance, will be eligible to receive education financial assistance only to the extent that the sum of all reimbursements do not exceed 100% of tuition and related expenses.

3. Educational Institutions

An eligible employee may, under this program, attend any accredited educational institution within the State. Attendance at an out-of-state institution may be approved by DAS provided there are geographical or educational considerations that make attendance at an in-state institution impractical.

4. Reimbursement Criteria

- a. An employee may be reimbursed for tuition, fees and related expenses upon submission of an actual paid receipt (credit card receipts alone are not acceptable) from the educational institution to the designated department representative, and
- b. Proof of successful completion of the course as follows:
 - 1) Successful completion of undergraduate course requires at least a grade of "C-."
 - 2) Successful completion of a graduate course requires at least a grade of "B-."
 - 3) Successful completion of a vocational or correspondence course requires submission of an official certificate or diploma.

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5. Continued Employment Requirements and Recoupment of Reimbursements

See Iowa Administrative Code / Administrative Services Department [11]-63.10(8A) and [11]-64.10(8A).

6. Approval of Education Financial Assistance

- a. Education financial assistance must be pre-approved by [Iowa Administrative Code/Administrative Services Department [11]-64.10(3)].
- b. The application and instructions for its completion are included with this section.
- c. Submit the completed forms to your supervisor at least 30 days prior to the start of the course.
- d. When the course has been successfully completed, submit the original, official grade achieved document and an **actual itemized paid receipt** to your department for processing. See page 3, "Submitting Claims to DAS".

7. For additional information see Iowa Administrative Code / Administrative Services Department [11]-64.10.

CONTINUING EDUCATION

1. With the approval of the appointing authority, the State will pay for courses, workshops, seminars, etc., taken by State employees to meet continuing education requirements for maintaining professional registration, certification, or licensure when the continuing education course reasonably relates to the duties and responsibilities assigned to the individual, or to duties which may reasonably be assigned to the individual. If applicable, all provisions of the Iowa Administrative Code / Administrative Services Department [11]-63.10 and [11]- 64.10 must be met.
2. The appointing authority may approve attendance of department staff at courses, workshops, seminars, forums, mid-summer short-term training sessions not to exceed five days, for the purpose of providing training to department staff that are directly related to the staff's current duties and responsibilities or those duties and responsibilities that the staff may reasonably be assigned. Payment of registration fees will be either by reimbursement to the employee, or by direct billing to the State. See Procedure 210.115 for when direct billing is allowable.

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3. Undergraduate and Graduate Assistance - Undergraduate and Graduate assistance for job-related and non-job related courses started after 12/31/01 are not taxable until it reaches \$5,250 per individual per calendar year, per Section 127 of the Internal Revenue Code. Tax-free education assistance benefits include payments for tuition, fees and similar expenses, books, supplies, and equipment.
4. It is the department's responsibility to track the total reimbursement of their employees to determine if a reimbursement to an employee for any graduate/undergraduate level courses that would result in a total reimbursement exceeding \$5,250 in a calendar year.
5. For courses starting PRIOR to 12/31/01 or Educational Assistance that has reached \$5250, contact DAS-SAE-Daily Processing Program Manager for instructions on how to process, due to the taxable issues.

SUBMITTING CLAIMS TO DAS-SAE-DAILY PROCESSING

1. A travel payment (TP) document for the graduate/undergraduate education assistance will be prepared and submitted to DAS-SAE-Daily Processing.
2. Attach the itemized paid receipt from the institution. A credit card receipt alone is not acceptable.
3. Attach a copy of the grade report.
4. Any receipts for books or extra fees.
5. The employee must sign the TP.
6. The TP should utilize the Special Cover Sheet and be marked Educational Assistance, and on-lined onto I/3.
7. DAS-SAE-Daily Processing will pre-audit.
8. The department will apply the required approvals on I/3.
9. Object code 2474 is to be used on the TP for graduate/undergraduate courses that are not taxable, job/non-job related, up to \$5250 per calendar year.

