

Policy 1401
Work-Related Education or Training from an External Source

Date of Current Revision: October 2021

Primary Responsible Officer: Director of Human Resources

1. PURPOSE

This policy outlines the university's plan to reimburse full-time employees who receive approved work-related education or training from an external source after successful completion of the course, or for departments to pay for such course work in advance.

The purposes of the policy are to train employees with (a) work-related education in the use of new or modified equipment, (b) work-related education in skills and knowledge required by changes in current positions, (c) work-related education that maintains or improves skills required in the job, or (d) work-related education to meet degree requirements in a program for which the employee is enrolled and the university does not offer an equivalent course.

2. AUTHORITY

The Board of Visitors has been authorized by the Commonwealth of Virginia to govern James Madison University. See Code of Virginia § 23.1-1600; § 23.1-1301. The Board has delegated the authority to manage the university to the president.

STATE OR FEDERAL STATUTE AND/OR REGULATION

Internal Revenue Code Section 132(d) allows employers to exclude job-related educational expenses from an employee's income as a working condition fringe benefit. The exclusion is generally available for any form of educational instruction or training that improves or develops the job-related capabilities of the employee.

3. DEFINITIONS

Affiliate

An individual who has a formal affiliation with the university, and receives some services from the university, but is not a student or employee of the university, and receives no remuneration from the university. (Formal affiliation means that a necessary relationship exists between the university and the individual to provide a service of value to the university.)

Education Not Qualifying as Work-Related

Education does not qualify as work-related if it is needed to meet the minimum educational requirements of the employee's present job or is part of a program or study that will qualify the employee for a new job.

External Source

A source other than James Madison University.

Work-Related Education and/or Training

Education or training that is required by the university, law, or regulatory agency to keep present

salary, status, or job; or training/education that maintains or improves skills required in the present job.

4. APPLICABILITY

This policy applies to all full-time employees.

5. POLICY

In support of the university's commitment to professional development of full-time faculty and staff, the university may authorize reimbursement to full-time employees for the tuition of work-related education or for the costs of certain work-related training programs taken at other institutions. Departments may also choose to pay for such course work in advance.

This policy is designed to aid full-time employees who are expected to continue employment with the university for a period that will justify such educational assistance. This period will be determined by the applicable department.

5.1 Eligibility

The following eligibility guidelines and restrictions apply whether the employee seeks reimbursement or requests the department to pay for the course work in advance. The department must assure the following:

- a. Employees must have been continuously employed by the university for at least one year.
- b. Classified employees must have successfully completed their probationary period.
- c. The course work must meet the definition of work-related education (see Section 3 Definitions).
- d. Short-term workshops, institutes, symposia, and other non-credit activities are not eligible for consideration under this policy. Refer to Policy [1403](#) - Training & Development A&P Faculty and Classified Staff.
- e. Course work authorized by this policy must be unavailable at James Madison University. Courses available at JMU may be taken under the on-campus waiver of tuition program. Refer to Policy [1402](#) - Tuition Waiver Program for Faculty and Staff Course Work taken at James Madison University.
- f. Reimbursement after the successful completion of course work, or advance payment by the department for course work, will be made for costs up to, but not exceeding in-state JMU tuition and is contingent upon availability of department funds.
- g. Employees eligible to receive veteran's benefits for education will be eligible for tuition reimbursement for that portion of tuition not covered by the Veterans Bill.
- h. Reimbursement or advance payment by the department will only be made for course work in which grades are awarded. For employees seeking reimbursement, the

employee must receive a passing grade to be reimbursed. When departments pay in advance for course work, employees who do not receive a passing grade must reimburse the department. See Policy [4502](#) – Debt Collection – Owed by Employees to the University.

- i. Termination of employment, for any reason, prior to the completion of the course work will make employees ineligible for any reimbursement. Employees who are terminated, for any reason, prior to completion of the course work that has been paid for in advance by the department will be responsible for reimbursing the department. See Policy [4502 - Debt Collection - Owed by Employees to the University](#).

5.2 Limitations

- a. Educational reimbursement or advance payment by the department will be limited to three courses per person during the fiscal year.
- b. Educational reimbursement or advance payment by department will not be made for dissertation-related courses, such as the courses required for ABD (All But Dissertation) status.
- c. Educational reimbursement or advance payment by department will not be authorized for partial activity in, or for auditing, courses of instruction.
- d. Fees (application, readmission, laboratory, etc.), the cost of study materials, travel expenses, and meal expenses are not to be included in the amount requested for reimbursement or advance payment by the department.
- e. Course work meeting the IRS definition of work-related education will not be taxable.
- f. Classroom and study requirements will not be regarded as a basis for compensatory leave.

6. PROCEDURES

Employees seeking reimbursement or advance payment by the department for course work taken under this policy will follow these procedures.

- 6.1 The employee must prepare a [Request for Tuition/Registration Reimbursement or Advance Payment by Department form](#) and obtain authorization from the supervisor, department head/director, dean/AVP, and the appropriate vice president (or the appropriate designee) to participate.
- 6.2 The employee must arrange a schedule with his/her supervisor to make up missed time for course work taken during normal working hours.
- 6.3 The department budget authority will retain the Request for Tuition/Registration Reimbursement or Advance Payment by Department, provide a copy to the employee, and submit a copy of the form to the [Office of Equal Opportunity](#) (OEO).

6.4 Within 30 days of the successful completion of work-related education or training, employees must submit the following information to the department budget authority:

- A copy of the approved Request for Tuition/Registration Reimbursement or Advance Payment by Department.
- A copy of the certificate, diploma, or grade report indicating successful completion of the course.
- A copy of the receipt for payment of tuition.

6.5 When the employee is seeking reimbursement, the department budget authority will submit an accounting voucher payable to the employee, and the supporting documentation listed above, to Accounts Payable. When the department is paying for course work in advance, the department budget authority will submit an accounting voucher payable to the institution providing the work-related education or training, along with the registration information, to Accounts Payable.

6.6 The department budget authority will submit a copy of awarded requests for tuition reimbursement or advance payment to OEO.

7. RESPONSIBILITIES

Supervisors are responsible for ensuring reimbursement or advance payment is for work-related education or training. Supervisors are also responsible for verifying course work completion.

The responsibility of approving, denying, and paying for requests falls within the employee's department and is contingent upon availability of departmental funds.

Departments that pay in advance for course work are responsible for collecting the resulting debt when an employee does not receive a passing grade for a course or leaves the university prior to completion of the course. See policy [4502](#) – Debt Collection – Owed by Employees to the University.

Accounts Payable is responsible for processing advance payments or reimbursing employees in accordance with this policy.

Each quarter the Office of Equal Opportunity will review records of applications and awards for compliance with OEO requirements.

All departments, offices, and employees that generate, receive, or maintain public records under the terms of this policy are also responsible for compliance with Policy [1109](#) - Records Management.

8. SANCTIONS

Sanctions will be commensurate with the severity and frequency of the offense and may include termination of employment.

9. EXCLUSIONS

This policy does not apply to student employees, part-time faculty, part-time employees, or affiliates.

Educational opportunities covered in Policies [1402](#) and [1403](#) are excluded from this policy.

10. INTERPRETATION

The authority to interpret this policy rests with the president and is generally delegated to the director of human resources.

Previous version: October 2017

Approved by the president: April 2016