

# Employee Coursework and Training Assistance

## Procedures

### Procedure Summary

These procedures outline the process by which divisions may approve job-related and/or career-related coursework and training assistance for employees. These procedures define covered coursework and training and include payment responsibilities and reimbursement criteria.

### Who These Procedures Apply To

These procedures apply to University Staff, Academic Staff, Faculty, Fixed-Term Finite, Fixed-Term Terminal employees and Limited appointments. Graduate students, employees in training and student help are not eligible for job-related or career-related coursework and training assistance.

### Rationale

Effective July 1, 2015, all UW–Madison employment is under the authority of the University of Wisconsin Board of Regents and Wis. Stat. Chapter 36. Wis. Stat. § 36.115(3) requires the UW–Madison Chancellor to develop a personnel system that is separate and distinct from the personnel system governed by Wis. Stat. Chapter 230.

As mandated by Board of Regents policy (RPD 20-18), UW–Madison must implement a policy that supports the ongoing education of supervisors, as well as the education and career development of all employees.

### Procedure Detail

#### I. Eligibility for Job-Related or Career-Related Coursework and Training Assistance

- a. To be eligible for job-related or career-related coursework or training assistance, Faculty, Academic Staff, University Staff, Fixed-Term Finite, Fixed-Term Terminal employees and Limited appointees must have a half time (.50 FTE) or greater appointment. Approval for job-related or career-related coursework or training assistance is based on budgetary availability and is at the discretion of the division.

#### II. Job-Related Coursework and Training

- a. How to determine if a course or training is job-related
  - i. Job-related coursework and training programs are credit and noncredit, undergraduate or graduate level coursework (including doctorate level coursework) or training (including workshops, conferences and seminars) that is required by the employer, by law or regulations to maintain salary, status, current position (if the

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requirements serve a business purpose of the University), or taken to maintain or improve skills required in the employee's present work.

- ii. Such training (other than recognized on-the-job training programs) is usually of brief duration and is not recurring or extensive.
- iii. Such training is typically completed during paid work time.
- iv. The knowledge that the employee will gain from attending such training is needed for their job. The employee cannot complete their job responsibilities without this knowledge.

### b. Job-Related Coursework or Training Approval Steps

- i. In all instances of job-related coursework and training, all fees should be paid by the unit when the employee registers for the training.
  1. UW-Madison – Payments for job-related coursework or training at any UW institution should be made via Internal Third Party Authorization form – Employees to the Bursar's office.
  2. Other UW-Institutions – Payments for job-related coursework or training at any other UW institution should be made via an IUJ (Inter Unit Journal) through Accounting Services.
  3. External vendors – Payment for job-related coursework or training provided by an external vendor is typically accomplished via an external requisition. Consult with your Dean/Director's office regarding divisional policies and procedures.

## III. Career-Related Coursework and Training

### a. How to determine if a course or training is career-related

- i. Career-related coursework and training are credit and non-credit undergraduate or graduate level coursework (including courses necessary for completion of a career-related degree and doctorate level coursework) or training (including workshops, conferences and seminars) which will qualify an employee for development within their current position or for advancement within the profession in which the employee is currently working. Courses for personal enrichment do not apply.
- ii. The knowledge that the employee will gain from attending such training is not required for their current job. The employee is able to complete their job responsibilities without this knowledge.
- iii. The coursework or training may be suggested by the employer or employee, but is not required for continued employment.

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- iv. Career-related coursework or training is typically completed outside of paid work time, although use of leave without pay, adjustment of hours or the use of accrued compensatory time or annual leave may be arranged if the employee's supervisor or division determines that the work of the unit will not be impaired as a result of the employee's absence.
  - v. The decision to authorize career-related coursework or training assistance should be based on the determination that successful completion of the coursework or training will be beneficial to both the University and the employee in terms of increased knowledge, abilities and skills.
- b. Career-Related Coursework and Training Details
- i. Employees may be reimbursed for no more than 18 career-related course credits or its training equivalence, in terms of per credit fee, in a **calendar year**.
  - ii. Career-related coursework and training at UW System institutions is encouraged, but coursework may be taken at any accredited public or private higher educational institution.
    - 1. When enrolled in coursework at institutions that are not part of UW System, the coursework may only be reimbursed up to the resident rate offered by the UW-Madison.
    - 2. Current UW-Madison tuition and fee information can be found at <https://bursar.wisc.edu/tuition-and-fees>
  - iii. At the discretion of the division, up to 100% of tuition and fees, including segregated fees, may be reimbursed for career-related coursework and training assistance.
    - 1. Books, supplies, and travel costs may not be reimbursed.
  - iv. Employees must submit proof of successful completion of the coursework or training (see definitions section below).
  - v. Employees must submit receipt of tuition payment, including printout showing cost per credit and associated fees.
  - vi. Any grants and/or scholarships received by an employee for tuition and fees shall be taken into account when determining the amount to be reimbursed.
  - vii. The division may modify the reimbursement amount approved or recoup a reimbursement that was already distributed if grants and/or scholarships are not accurately indicated on the Reimbursement Request for Career-Related Coursework and Training form.
- c. Career-Related Coursework and Training Request and Approval Steps
- i. An employee initiates the request for reimbursement for the cost of coursework or training by submitting a completed **Reimbursement Request for Career-Related Coursework and Training Form** and documentation of tuition/fees amount (print out showing cost per credit, fee, etc.) to their supervisor.

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- ii. The employee must provide detailed justification describing the relationship between the course(s) for which they are requesting assistance, and their present position. The justification must explain how the coursework is career-related, e.g., how the knowledge gained from the coursework or training will enhance their career development, growth in their current position or within their field.
  - iii. Approval by human resources at the division level is required before the course or training begins.
  - iv. Exceptions must come to the Office of Human Resources, Workforce Relations team for approval.
  - v. In all instances of career-related/ training or coursework, the instructional fees will be reimbursed by the department or division to the employee only after successful completion of the course.
  - vi. Career-related assistance may be denied in cases where the division determines that the coursework or training is not of sufficient benefit to the University. Additionally, assistance may be denied if management determines that funding is not available. Divisions are encouraged to establish mechanisms to ensure equitable distribution of coursework and training assistance.
  - vii. If an employee moves to a new position in a different department or division prior to completion of coursework or training for which they had received career-related coursework or training assistance approval, the second department or division will be responsible for reimbursement only if the coursework or training is still career-related and funds are available within the department or division. Otherwise, the department or division which initially approved the tuition reimbursement assistance must fulfill its obligation.
  - viii. In order to receive career-related assistance reimbursement, an individual must still be employed by UW-Madison at the time of completion of the coursework or training.
- d. Tax Implications When Receiving Career-Related Assistance
- i. Employees considering career-related coursework and training assistance should seek advice from a tax professional regarding this benefit prior to acceptance. A tax professional can provide guidance on the benefit and advice regarding what the tax implications may be for them.
  - ii. **Tuition reimbursements totaling \$5,250 or more in one calendar year will be subject to Federal and State tax withholding and reporting regulations.** FICA (Social Security and Medicare), Federal, and State tax will be withheld from the employee's paycheck for taxable educational assistance expense reimbursements totaling \$5,250 or more that the employee receives during the calendar year (See IRS Publication 970, Employer-Provided Educational Assistance).

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- iii. The taxable amount will be included in the employee's wages and reflected on the employee's W-2 Form, in addition to being subject to FICA, Federal, and State tax withholding. Any non-taxable reimbursements will not be included in wages.

### Definitions:

**Career-Related Training:** Career-related coursework and training are credit and non-credit undergraduate or graduate level coursework (including doctorate) and professional development training which will qualify an employee for development within their current position or for advancement within the profession in which the employee is currently working. The knowledge that the employee will gain from attending such training is not needed for their current job. They are able to complete their job responsibilities without this knowledge. Courses for personal enrichment do not apply.

**Job-Related Training:** Job-related coursework and training programs are credit and noncredit, undergraduate or graduate level coursework (including doctorate) or training (including workshops, conferences and seminars) that is required by the employer, or by law or regulations to maintain salary, status, or current position (if the requirements serve a business purpose of the University), or taken to maintain or improve skills required in the employee's present work. The knowledge that the employee will gain from attending such training is needed for their job. They cannot complete their job responsibilities without this knowledge.

**Successful Completion of Course:** Using the traditional grading scale, a final grade of A, B, or C is considered passing. A grade of D or F does not qualify as successful completion.

### Supporting Tools

Reimbursement Request for Employee Coursework and Training Assistance Form

[Current UW-Madison tuition and fee information](#)

### Link to Related Policies

[UW HR Policies, Chapter 12.01](#) Support for Employee Learning & Development

[UW System Administrative Policy G25: Educational Assistance for Faculty and Staff](#)