



Section: PS 901-1

**Tuition & Book Education  
Allowance Program Policy**

**Date issued: 1999 10 01**

(date issued reflects the consolidation date of the former policies into the current format)

**Purpose**

To assist employees with an **advanced** education allowance to continue their development.

**Policy**

A permanent head supervising an employee, or his or her designate, may approve up to 100% education allowance to be advanced to employees prior to commencement of approved courses. This education allowance includes full or partial expenses for tuition, all registration related expenses, travel, books and examination fees for approved courses. For the purpose of this policy, books mean all related reference materials including books, course specific software and any other required course related resources.

Approval may be given for courses which pertain to governmental or departmental existing or future needs or job-related skills.

A permanent head supervising an employee, or his or her designate, may waive the requirement of the Promissory Clause in instances where special circumstances do not permit the employee to successfully complete the course.

**Process**

An education allowance will be **paid to the employee prior to commencement** of an approved course:

**(1) Prior to Commencement of Course**

upon obtaining department prior approval, which includes the completion of the commission's [Application for Tuition and Book Education Allowance](#) form.

**Section 1** - Personal Information (to be completed by employee) Note: employee is responsible for ensuring all costs are included prior to submission.

**Section 2** - Department Support (to be completed by department).

**Section 3** - Promissory Clause (to be completed by employee and department).



## Section: PS 901-1

Upon authorization, a copy of the [Application for Tuition and Book Education Allowance](#) form is forwarded to the Department's Human Resource Branch and the employee.

To support the maintenance of corporate statistics, the department: a) at the time of approval, immediately enters the data onto the Education Allowance Detail Screen in I.P.S.; b) upon payment to the employee, immediately completes the reconciliation process on I.P.S. and checks off the Corporate Report Received box.

### **(2) Upon the employee successfully completing the course**

she or he forwards proof of successful completion to the department's Human Resource Branch.

If the employee successfully meets the course requirements, she or he will not be required to reimburse the Province for the said education support.

Costs outlined in this policy may be considered a taxable benefit, depending on the nature of the course:

- Courses taken for the maintenance or upgrading of employer related skills are non-taxable to the employee.
- Other business related courses not directly related to the employers business are considered non-taxable, such as CPR or first-aid training.
- Employer paid courses for personal interest or technical skills not related to the employers business are a benefit to the employee and are taxable.

Refer to the Financial Administration Manual ([3182-Education Expenses](#) - PDF format) for detailed information on application of the [Income Tax Act](#).

The commission will maintain responsibility for policy and regulation development, maintenance of service wide statistics and monitoring of program activity to ensure that the spirit of the policy is maintained.



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<b>Application</b>	This policy applies to all employees subject to The <i>Public Service Act</i> , 1998
<b>Authority</b>	PSA Regs, Part V, Sections 75 & 76
<b>Inquiries</b>	Policy Unit, Public Service Commission

Please refer to the Learning and Development Policy PS901-1. *Note:* Tuition and book costs are paid only upon approval and with the condition that the employee successfully completes the course, provides receipts and statement of marks.

## Section 1. Personal information - To be completed by employee (please print)

Surname		Given Names		Sex <input type="checkbox"/> M <input type="checkbox"/> F	
Department		Branch		SIN	
Work Address				Telephone	
Position Title	Previous Reimbursement \$	Date	Employment Status	Classification Level	

Name of Institution: \_\_\_\_\_

Program Level: \_\_\_\_\_ Program Discipline: \_\_\_\_\_  
*(Goal e.g. certificate, degree) (Area of Study e.g. data processing, social work)*

Date of Course: \_\_\_\_\_ to \_\_\_\_\_  
*(one course per form) (mm/dd/yyyy) (mm/dd/yyyy)*

Course Title \_\_\_\_\_

Tuition: \_\_\_\_\_ Books: \_\_\_\_\_

Examination Fee: \_\_\_\_\_

**Total:** \_\_\_\_\_

## Section 2. Information - To be completed by department

Total Tuition/Books/Examination Fees: \_\_\_\_\_ Please indicate if this is a: [ ] Taxable [ ] Non Taxable benefit

Percentage of Support: \_\_\_\_\_%

**Total Amount Authorized:** \_\_\_\_\_

Permanent Head's Signature (or designate) \_\_\_\_\_ Recommended: [ ] Yes [ ] No  
*(If recommended, need only sign below)*

## Section 3. Promissory note - To be completed by all approved employees

The Employee agrees to reimburse the Province for the financial support provided herein if *a* or *b*:

(a) the employee does not successfully complete her/his course; or  
 (b) for any reason the employee ceases to be an employee of Executive Government prior to successful completion of the course.

\_\_\_\_\_  
Employee's Signature Date

\_\_\_\_\_  
Permanent Head's Signature (or designate) Date