

**CALIFORNIA INSTITUTE OF TECHNOLOGY
STAFF PERSONNEL MEMORANDA**

Subject: <p style="text-align: center;">Tuition Reimbursement</p>	Memo No. 15-15 Pages: 6 Date: April 23, 2024
Approved by: Julia M. McCallin, Associate Vice President for Human Resources, Chief Human Resources Officer	

(This supersedes Memo No. 15-15, dated April 26, 2016)

1.0 Policy

Tuition Reimbursement provides eligible employees with the opportunity to obtain, maintain, or improve job related or career related skills and competencies through participation in courses of study at accredited colleges and universities or organizations specializing in job and career related education and training. The taxation of the Tuition Reimbursement Program is based on IRS requirements.

2.0 Employee Eligibility

To be eligible for tuition reimbursement, employees must have worked continuously at the Institute for at least six months. Additionally:

For undergraduate programs, certifications, and additional training, employees must be active, regular, benefit-based employees working either full or part-time schedules.

For graduate programs, employees must be active, regular, benefit-based employees working a full-time schedule.

3.0 School Eligibility

3.1 Baccalaureate and graduate level courses, and courses taken at trade schools, community and junior colleges must be taken for academic credit through colleges and universities accredited by the following regional organizations:

- 3.1.1 Accrediting Commission for Community and Junior Colleges,
Western Association of Schools and Colleges
- 3.1.2 Higher Learning Commission
- 3.1.3 Middle States Commission on Higher Education
- 3.1.4 New England Commission of Higher Education

- 3.1.5 Northwest Commission on Colleges and Universities
- 3.1.6 Southern Association of Colleges and Schools Commission on Colleges
- 3.1.7 WASC Senior College and University Commission

3.2 Courses leading to certification must be taken at a school or through an organization that is authorized by the certifying authority to provide such educational programs.

3.3 Additional training in job related fields may be approved under this Personnel Memorandum at the discretion of the Institute

4.0 Course Eligibility & Reimbursement Maximums

4.1 Professional Certification

Programs leading to professional certification must be in a job related field or professional discipline, and should provide the participating employee with skills, knowledge, and competencies applicable to their current position. For participation in such programs, employees may be approved for reimbursement of tuition and eligible fees up to a standard maximum of \$3,000 per calendar year.

4.2 Additional Training for Job Related Study/Development

Courses and programs must provide an employee with skills, knowledge, and competencies that are specifically applicable to their current position and enhance their performance in that job. For participation in such courses and programs, employees may be approved for reimbursement of tuition and eligible fees up to a standard maximum of \$5,250 per calendar year.

4.3 Academic Courses for Career Related Study/Development

Undergraduate and graduate level academic courses taken as part of a career development program must provide an employee with skills, knowledge and competencies which can be applied to and/or support specific career development plans. For undergraduate, graduate, university extension, university continuing education, and audited courses tuition and eligible fees may be approved for reimbursement up to a standard maximum of \$5,250 per calendar year.

4.4 Academic Courses for Job Related Study/Development

Graduate level academic programs, up to and including those leading to a doctoral degree, must provide an employee with skills, knowledge, and competencies that are specifically applicable to their current position and

enhance their performance in that job. For participation in such graduate level courses at an accredited university, tuition and eligible fees may be approved for reimbursement up to a standard maximum of \$10,000 per calendar year.

5.0 Reimbursable Tuition and Fees

In order to be eligible for reimbursement, an employee must first obtain the supervisor's approval for the program prior to the start of the academic program or course. The employee's supervisor must review and certify that the program for which the employee is applying meets the specified criteria. Following certification by the employee's supervisor, the proposed course(s) must be assessed and approved in advance by Human Resources.

Approvals granted remain active for twelve (12) months. In the event that an employee does not initiate the approved program or course within this timeframe, new approval is required.

- 5.1** For courses that are taken for credit as part of a degree program, tuition and eligible fees are reimbursed only for courses with a final grade of "C" or equivalent, or higher. Non-letter final grades (i.e. pass/satisfactory/credit) must align with the university/institution grading scale, reflecting an equivalent of "C" or higher to be eligible for reimbursement.
- 5.2** For courses leading to professional certification, course registration costs will be reimbursed only after the employee submits evidence of having completed the course requirements leading to professional certification.
- 5.3** Graduate tuition reimbursement is limited to one master's degree and one doctoral degree per employee.
- 5.4** Reimbursement for eligible courses and/or programs are limited to a one-time reimbursement.
- 5.5** The standard maximum reimbursement for all courses of study, including certifications, additional training, career development and job related graduate study combined, will not exceed \$10,000 per calendar year.
- 5.6** Required fees eligible for tuition reimbursement subject to the limitations set forth in 5.1 through 5.4 above include the State of California's equivalent to tuition fees (i.e., state education fees, state university fees, state college fees, junior and community college enrollment and registration fees for California residents), continuous enrollment fees for thesis/dissertation, microfilming or binding of dissertation or thesis fees, computer fees, and laboratory fees charged to all students and are directly applicable to the approved course(s).

5.7 If eligible employees are laid off, their hours are reduced, or they go on an approved leave of absence, any approved course in progress shall be reimbursed, provided the course is completed with a final grade of "C" or equivalent, or higher, and fulfills the other provisions of this Personnel Memorandum.

6.0 Non-Reimbursable Tuition and Fees

6.1 Except for courses leading to professional certification as described above, the following do not qualify for tuition reimbursement: professional seminars and workshops, symposia, conferences, short (non-credit) courses; college/university entrance exams; review programs for entrance exams; or courses at non-accredited institutions.

6.2 Law degrees are not reimbursable.

6.3 Itemized fees not reimbursable to employees include, but are not limited to, application/pre-admission registration fees, transcript fees, test preparation fees, admission testing fees, placement fees, course waiver or challenge fees, book costs, travel costs (i.e., transportation, housing, meal, etc.), parking fees, equipment/kit purchase costs, tutoring fees, deferred tuition fees, late registration fees, course addition, deletion or transfer fees, student activity fees, student union fees, petition fees, recreation fees, health coverage costs, dissertation or thesis typing fees, development or foundation fees, institution fees, alumni fees, and other similar fees, unless embedded in tuition fees (documentation required).

6.4 Tuition and eligible fees are not reimbursable in the following situations:

6.4.1 The employee receives duplicate or comparable fees from the Institute, another institution or agency, grant, scholarship, Veterans' Education Benefit, or other financial aid.

6.4.2 The employee voluntarily terminates employment or is terminated involuntarily prior to course completion subject to the exception provided above.

6.4.3 The employee has not received advance approval, particularly those associated with a degree program.

6.4.4 The employee withdraws from the program or course or tries to retake a previously reimbursed course.

7.0 Tax Considerations

The taxability of payments under the tuition reimbursement plan is in accordance with Internal Revenue Service and State guidelines applicable at the time an employee applies for reimbursement of tuition expenses.

8.0 Work Schedule Limitations

8.1 Participation in the tuition reimbursement program should not in any way interfere with the employee's ability to perform their job.

8.2 Employees are not authorized to take a course during scheduled working hours unless the course is offered on campus or at JPL as part of each entity's on-site education program and the employee's manager and Human Resources have specifically approved the course in advance. When an employee's educational program requires being away from their job during normal work hours, the employee and the manager must agree on such a schedule in advance and make necessary arrangements to assure that expectations for ongoing work assignments are met.

Note: Time for courses which are taken as a requirement of an employee's job may be subject to overtime in accordance with Institute policies.

9.0 Additional Reimbursements

Additional reimbursements above the standard maximums in 4.3, 4.4 and 5.5 may be awarded for Career Development and/or Job Related Development requests, contingent upon available budget funding, the completion of a signed Tuition Reimbursement Repayment Agreement, and subject to approval by Human Resources at Campus and the employee's Division level management or higher at JPL.

9.1 For participants in multiple courses of study and/or programs (such as certifications and/or additional training with a career and/or job related degree program), the maximum reimbursement amount will factor in all courses combined and will not exceed the allotted calendar year reimbursement maximum of the career and/or job related program. Reimbursements are not structured on a per-program basis.

9.2 If an employee voluntarily terminates from the Institute prior to twenty-four (24) months of continuous service from the completion of any additional reimbursement payments, the employee will reimburse the Institute for any additional reimbursement payments received by employee during the last

twenty-four (24) months prior to termination as outlined in the Tuition Reimbursement Repayment Agreement.

10.0 Exceptions

Exceptions to this Personnel Memorandum must be approved by the Associate Vice President for Human Resources or their designee for campus employees, , or by the Director of Human Resources or their designee for employees assigned to JPL.

Related Policies

[PM 9 Employment](#)

[PM 11 Hours of Work, Workweek, Workday, Shifts, Overtime, Pay Premiums](#)

[PM 11-3 Employee Timekeeping](#)

[PM 11-4 Non-Exempt Alternative Workweek Schedule](#)