

## **Civilian Tuition Assistance Policy**

(revised 19 Dec 98, to be incorporated into AFPD 36-4 and AFI 36-401)

The Civilian Tuition Assistance Program (CTAP) is designed to benefit the Air Force mission by providing tuition assistance for mission related courses and to assist Air Force employees attain their educational goals. This program does not apply to training and education mandated by law, regulation or agency requirement including tuition assistance for acquisition personnel under the Defense Acquisition Workforce Improvement Act (DAWIA) mandated by DoD policy (supported by PEC 84759).

1. **Employees Not Covered:** This policy does not apply to employees covered by AFI 36-602, *Civilian Intern Programs*.

### **2. Definitions:**

a. **Tuition assistance (TA):** Financial assistance for tuition, laboratory and other instructional fees for academic mission-related courses at accredited postsecondary academic institutions.

b. **Tuition:** The stated cost per academic unit of instruction as specified in the university's or college's catalog.

c. **Academic mission-related courses:** Courses in academic institutions which meet current and projected performance requirements essential to the achievement of the Air Force mission to include accredited correspondence and distance education programs.

d. **Training Offices:** The office in which the civilian education and training function is located (i.e., civilian personnel flight or education and training flight).

3. **Eligibility:** All permanent appropriated fund employees.

a. AFPC/DPK will administer TA programs for respective qualified career program registrants. TA for all other employees will be administered by servicing Training Offices, regardless of funding source. AFPC/DPK and servicing Training Offices will identify CTAP requirements by priority using Table 188 codes NTU (undergraduate) and BTG (graduate) in their 88751 financial plan submissions.

b. TA will not be provided, in whole or in part, for courses for which the employee is receiving other federal or state tuition subsidies such as Veterans Administration educational benefits, scholarships or grants, etc.

### **4. Requirements:**

a. Except for shortage occupations, public law prohibits training of civilians for the sole purpose of providing an academic degree. However, a degree may be an incidental by-product of training. Accordingly, the CTAP is restricted to academic mission-related courses as certified by the respective Career Program or servicing Training Office.

b. Courses will normally be taken on a voluntary off-duty basis. Courses may be taken during duty hours subject to approval by the employee's supervisor and local governing provisions.

c. TA may not exceed the rate of 75% of tuition costs not to exceed \$187.50 per semester hour or \$124.50 per quarter hour and will be limited to \$3,500 per fiscal year. TA will not be provided for non-instructional costs to include, but not limited to, books, materials, examination fees, optional fees, parking, charges for personal services or the costs of vicinity travel. If sufficient funds are not allocated to cover CTAP requirements identified in respective PEC 88751 financial plans or available from other supplemental sources, AFPC/DPK and servicing Training Offices may limit the number of courses per employee or establish a lower standard annual rate based on the total number of employees who have identified CTAP requirements and funds available.

d. Normally, TA will not be provided for courses at the post-master's level or at a level lower or equal to a degree already attained, unless directly job related.

e. Employees who fail to successfully complete each course will reimburse the Air Force for all TA costs (excluding salary) associated with each course. Successful completion requires a grade of "C" or better for undergraduate courses, a grade of "B" or better for graduate and above courses and satisfactory for courses which have no letter grade. The final training approval authority may waive this requirement in whole, or in part, based on acceptable justification.

f. CTAP requests must be documented on a DD Form 1556 or other approved authorization form and approved by the respective funds approval authority prior to course start date. Employee agreement with the CTAP provisions should be documented. The attached CTAP Agreement may be reproduced for this purpose. Servicing Training Offices will record CTAP completions in the Defense Civilian Personnel Data System (DCPDS) by Table 188 codes NTU (undergraduate) and BTG (graduate). Records will be maintained in accordance with administrative filing guidance. Data will be maintained by AFPC/DPK and servicing Training Offices for respective employees for program assessment and reporting purposes.

5. Payment of TA. Approved TA may be paid directly to the academic institution if a billing procedure is established or to the employee on a reimbursable basis.

6. Taxation of TA. Employees should be advised that employer-provided TA for courses not related to an employee's current job or occupation may be considered taxable income. The following tax provisions may be subject to change. Check with servicing Defense Finance and Accounting Offices for current tax provisions.

a. TA for undergraduate courses not related to the employee's current job is excluded from taxable income up to \$5,250 per calendar year.

b. TA for graduate courses not related to the employee's current job is treated as taxable income.

## **Civilian Tuition Assistance Program Agreement**

*This agreement applies to all educational assistance for which the Air Force approves payment of tuition, laboratory and other instructional fees prior to the course start date. Nothing contained in this agreement shall be construed as limiting the authority of the training approval authority to waive, in whole or in part, an obligation of an employee to pay expenses incurred by the Air Force.*

- 1. I am not receiving any other federal or state tuition subsidies such as Veterans Administration education benefits, scholarships or grants, etc., in whole or in part, where the payment would constitute a duplication of benefits for the course(s) described in the attached request.**
- 2. I agree that no changes will be made in the course(s) or dollar amount(s) described in the attached request without the approval of AFPC/DPK (for career program registrants) or servicing Training Office; otherwise, I will pay the difference to the Air Force and/or the academic institution.**
- 3. I understand that, funds permitting, the Air Force will provide up to 75% of tuition, laboratory and/or other instructional fees required as a condition of enrollment not to exceed \$187.50 per semester hour or \$124.50 per quarter hour and will be limited to \$3,500 per fiscal year. I agree to pay the remaining amount and any other costs and fees.**
- 4. I understand that I must successfully complete the course(s) for which tuition assistance is approved. Successful completion requires a grade of "C" or better for undergraduate courses, a grade of "B" or better for graduate courses and satisfactory for courses which have no letter grade. I hereby authorize the release of academic information (course grades, completion status) by the academic institution to the Air Force. I agree to provide a copy of the grade report to AFPC/DPK or servicing Training Office within 30 days of completing each course.**
- 5. I understand that there are two ways approved tuition assistance may be paid.**
  - a. The Air Force may provide payment directly to the academic institution if a billing procedure is established. I agree to reimburse the Air Force for all costs (excluding salary) associated with each course, and hereby voluntarily authorize the amount to be withdrawn from my pay, if I fail to successfully complete the course. The training approval authority may waive this requirement in whole or in part based on acceptable justification.**

b. I will pay the academic institution and upon successful completion of the course(s), submit a completed SF 1164, Claim for Reimbursement for Expenditures on Official Business, to AFPC/DPK or servicing Training Office for reimbursement of the approved tuition.

6. I understand that employer-provided tuition assistance for courses not related to my current job or occupation may be considered taxable income.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date