



***EDUCATION ASSISTANCE
GUIDELINES***



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INTRODUCTION

The 1989 contract negotiations between the International Association of Machinists and The Boeing Company resulted in the beginning of a new era of Company and Union cooperation. A partnership was formed to provide enhanced opportunities for IAM-represented hourly employees to improve their education, job skills, and meet individual career development goals. The partnership, administered by both the Company and the Union, is responsible for providing education, training/re-training, and developmental opportunities for both active and laid-off workers.

EDUCATION ASSISTANCE (EA) PROGRAM OVERVIEW

Education Assistance (EA), as administered by the IAM/Boeing Joint Programs, supports a broad range of education, training, and personal development opportunities by providing limited monetary funding for tuition and required fees for approved education and training courses.

The EA Program is committed to encouraging active IAM-represented employees to seek continuous educational and training opportunities for personal growth and development.

For information on funding for accredited institutions, please refer to the [Boeing Learning Together Program](#). Please contact a QTTP Career Advisor with questions.

In addition to individual educational and training opportunities, the EA program may fund off-hour ERT minimum training requirement classes based on the availability of individual funds.

IAM/Boeing Joint Programs encourages all members to meet with a QTTP Advisor to determine the best funding options for these types of courses.

EA will not fund on-hour classes that are required to do your current job / work-related requirement.

The EA Program is also committed to assisting laid-off, IAM-represented employees with educational and training opportunities to develop/enhance their skills for employment within or outside the Boeing Company.

Areas of study covered by EA include academic degree, vocational and certification programs offered at accredited institutions, professions that are regulated / licensed by a State or Federal agency, and/or vocational programs recognized by State or Federal agencies as a legitimate occupation.

Conferences/seminars/workshops will not be covered. See page 12 for an exception to this rule.

In addition to the guidelines specified above, approval of individual applications will be based on the following criteria:

1. The school or institution must be on an approved or accredited listing (state or federal), and its programs be accepted and approved by IAM/Boeing Joint Programs. All new vendor requests will go through a documented Joint Programs process for review and approval.



2. The annual budgeted funds must be available for the specific program when the application is reviewed.
3. EA Participants are limited to a total of 3 open/unpaid vouchers at one time.
4. Participants cannot co-mingle funds for same course/class between LTP and QTTP.

1. PROGRAM DEFINITIONS

- 1.1 Active employee – All active IAM-represented Boeing hourly employees (Districts 751, 24, and 70).
- 1.2 Accredited institution – A school with accreditation from an accrediting body that is recognized by the Council for Higher Education Accreditation (CHEA), or by the U.S. Department of Education (USDE).
- 1.3 Annual fund year – For active employees, the fund year runs January 1st – December 31st. For laid-off employees, the fund year starts on the first day after layoff for twelve (12) months (example: April 15, 2009 – April 14, 2010), one or three years depending on eligibility (see section 2.3). For both active and laid-off employees, the start date of the class must be within the fund year.
- 1.4 Enrollment period – The time period defined by each class or course's starting and ending dates. Examples could include: quarter, semester, or module.
- 1.5 Assessment – A process that provides an opportunity for employees to explore their career interests, skills, and abilities in relation to personal objectives and goals they may want to accomplish.
- 1.6 Individual Development Plan (IDP) – An action plan developed by the participant and a QTTP Career Advisor that outlines the objectives or goals they wish to accomplish and how they will achieve them.
- 1.7 Laid-off employee – An IAM-represented hourly employee with layoff code 1101, 1110, 1127, 1128, 1129, 1132, 1145, 1163 or 9320.
- 1.8 Pre-Paid tuition – The tuition payment method used by the EA Program in which tuition is paid directly to the delivery agent by IAM/Boeing Joint Programs after the employee's enrollment process is completed. Completion of the enrollment process is indicated by receipt of a voucher by the student.



- 1.9 Voucher – The paper document issued by the EA Program registrar indicating the completion of the EA enrollment process. The voucher is presented to the service provider by the student and is redeemable for actual payment by IAM/Boeing Joint Programs.
- 1.10 Approved vendor – training provider that has gone through the IAM/Boeing Joint Programs approval process.
- 1.11 New Vendor Process – the documented process in which requests for training from a vendor not on the published list is reviewed by a Joint Programs team and held to specific requirements for approval or rejection.

2. ELIGIBILITY AND DOLLAR LIMITATIONS

- 2.1 Active Employee – All active employees are eligible, as long as they maintain an active employee status. If an employee’s work status changes before the start date of the course(s) listed on the voucher, the voucher may be adjusted or voided, depending on the employee’s available funds. It is the employee’s responsibility to contact the Education Assistance office.
 - 2.1.1 Tuition and fees for courses and/or classes that are accredited or offered by an IAM/Boeing Joint Programs approved vendor are limited to \$3000 per fund year.
 - 2.1.2 Employees with an active WARN notice must speak with a QTTP Career Advisor before an EA voucher will be approved.
 - 2.1.3 Employees hired as temporary employees for 6 months or less are not eligible for EA.
- 2.2 Accredited correspondence (DETC – Distance Education and Training Council), online and distance learning is only covered if offered by an IAM/Boeing Joint Programs – approved organization. An EA application must be submitted and pre-approved prior to course start date for each enrollment period. Only one correspondence, online, or distance learning course is allowed at a time. **If this process is not followed, IAM/Boeing Joint Programs will not approve or reimburse costs.**
 - 2.2.1 Non-accredited correspondence, online, and distance learning is only covered if offered by an IAM/Boeing Joint Programs-approved organization. An EA application **must be submitted and pre-approved prior to course start date** for each enrollment period. Proof of completion is required. Only one correspondence, online, or distance learning course is allowed at a time. **If this process is not followed, IAM/Boeing Joint Programs will not approve or reimburse costs.**



- 2.3 Laid-Off Employee (code 1101, 1110, 1127, 1128, 1129, 1132, 1145, 1163 or 9320) – A laid-off employee with less than one year of seniority is eligible for one year of EA. Employees with one or more years of seniority are eligible for up to three years after the date of layoff. Employees are not eligible for EA if their termination code is anything other than those listed above.
- 2.3.1 Employees eligible for retraining funding from a Government agency MUST apply for and utilize those resources prior to being eligible for funding under EA (see section 20.3 of the 2008 IAM Collective Bargaining Agreement).
NOTE: Government criteria may differ from Educational Assistance guidelines.
- 2.3.2 Laid-off employees must meet with a QTTP Career Advisor to develop an IDP prior to utilizing EA funds.
- 2.3.3 If eligible, EA is available for laid-off employees up to the amount of \$3000 per fund year.
- 2.3.4 Employees that retire after being laid off are eligible for EA as long as they meet criteria in Section 2.3.
- 2.3.5 Laid-off employees will not be eligible for sport, game, or hobby related training, unless they are enrolled in a degree program and the course will fulfill an elective credit requirement. Proof of degree requirements will need to be provided to EA.
- 2.3.6 Laid-off employees whose tuition assistance (LTP + EA) exceeds \$5,250 may be taxed.
- 2.3.6.1 Taxes are the responsibility of the individual employee.
- 2.4 Leave of Absence (LOA) Employees – only approved family leave, medical, pregnancy, and military LOAs are eligible. An EA application must be submitted and pre-approved prior to course start date for each enrollment period. **If this process is not followed, IAM/Boeing Joint Programs will not approve or reimburse costs.**
- 2.4.1 Family Leave - Employees on approved family leave (approved to take time off to care for an immediate family member, to care for a child following birth or adoption, or to care for an employee's own serious health condition) have the same eligibility as active employees. Employees will not be eligible for funding if benefits in the calendar year have already been exhausted.



2.4.2 Medical/Pregnancy LOA - Employees on approved medical or pregnancy LOA have the same eligibility as active employees. Employees will not be eligible for funding if benefits in the calendar year have already been exhausted. Benefits are available for one (1) year from the start of LOA. Employees on LOA must initially speak with a QTTP Career Advisor and sign an LOA waiver at the start of their program. An LOA waiver is not required for resume services.

2.4.3 Military LOA – Employees on approved military LOAs have the same eligibility as active employees. Employees will not be eligible for funding if benefits in the calendar year have already been exhausted.

3. TAX LIABILITY

3.1 The employee is responsible for all applicable federal, state, or local tax liabilities associated with EA payments or reimbursements (more information available on reimbursement policies in Section 4.5) from Boeing LTP and/or IAM/Boeing Joint Programs EA made to or on behalf of that employee, under IRS rules.

3.2 Employees are responsible for income taxes on all dollar amounts over \$5250 per year, which are deducted from employee's payroll check at approximately 40%.

3.3 Recreational or hobby classes are taxable unless it is a requirement for part of a degree program.

3.4 EA cannot pay for meals, lodging, or transportation. Funding is also not available for tools or supplies for hobby or recreation classes (other than textbooks) that the employee can keep after completing the course. For more information, refer to Chapter 11 of IRS Publication 970.

3.5 Necessary audit tracking records will be maintained for all program participants. All participant files will be confidential. For IRS Tax Policies on Employer- Provided Education Assistance, see Chapter 11 of IRS Publication 970.

4. ENROLLMENT, VOUCHER, PAYMENT, AND REIMBURSEMENT PROCESSES

4.1 Application Submittal Process

4.1.1 To participate in the EA Program, an application must be completed by the student and received by the EA Office prior to the start date. This applies to courses, tests, and services.



- 4.1.1.1 On-line applications can be submitted internally from Boeing at <http://iamboeing.web.boeing.com> or via a printed form externally at <http://www.iam-boeing.com>.
- 4.1.2 The EA application should be completed and submitted for approval to IAM/Boeing Joint Programs **two (2) weeks prior** to the class start date to ensure that the employee has an approved voucher when beginning class.
- 4.1.3 Applications for vendors not on the published list may go through the New Vendor Process to be reviewed for approval or rejection.
- 4.1.4 Applications for non-accredited/vendor institutions **WILL BE REJECTED** if received after the class start date.
- 4.1.5 A new EA application must be submitted for each enrollment period (e.g., quarter/semester/module) or class start date.
- 4.1.6 Applications will be processed in the order received by the EA office and no application will be processed more than 90 days in advance of the class start date.
- 4.2 It is the employee's responsibility to make initial contact with the approved education provider to determine what class or course of study he/she wants to enroll in, to obtain tuition enrollment costs, and to determine appropriate schedules. This information is required to complete the EA application.
- 4.3 QTPP Career Advisors can provide assistance and advising to employees trying to match requirements with accredited schools/approved vendors and curricula and assist with navigating college catalogs to find programs and their associated costs to ensure they comply with EA guidelines. Employees should contact the IAM/Boeing Joint Programs office nearest them to set up an advising appointment to allow for time in planning and researching possible courses.
- 4.4 Application Approval, Voucher, and Payment Process
 - 4.4.1 Approval of individual EA Application will be based on individual's available funds and the Approved Institution/Vendor list in effect at the time the application is reviewed.
 - 4.4.2 If the vendor is not on the published list the application may go through the New Vendor process to be reviewed for approval or rejection.
 - 4.4.3 The employee, upon approval of the application, will receive a voucher from the EA registrar that must be presented to the provider in lieu of payment.



- 4.4.4 The voucher process provides for billing between the provider and IAM/Boeing Joint Programs, and the voucher accepted by the provider is redeemable for actual payment via IAM/Boeing Joint Programs.
- 4.4.5 The provider will invoice IAM/Boeing Joint Programs directly for enrollment costs that were approved based on employee status on the course start date. All enrollment fees will be paid directly to the provider by IAM/Boeing Joint Programs based on the individual's available funds.
- 4.4.6 The school will invoice IAM/Boeing Joint Programs for the covered tuition and fees after the final refundable withdraw date.
- 4.4.7 IAM/Boeing Joint Programs does not pay for tuition and fees before the start date of the course.
- 4.4.8 For aviation training, employees must submit an application before training begins. Instructional fees for the training will be paid by reimbursement to the member.

4.5 Books and Supplies Reimbursement Process

- 4.5.1 Required books, required software applications (taxable), required campus parking, and test fees (if successfully completed) are reimbursed on an actual cost basis within the annual limit (see section 4.5.2). At the end of each enrollment period, the employee must complete the reimbursement form, which is provided with the tuition voucher.

Employees must supply the following for a reimbursement to be processed:

- (a.) A copy of each course syllabus that lists any required books, required software applications (taxable), and/or required test fees
- (b.) Itemized receipts for books, software, and/or passed test fees
- (c.) Proof of course and/or test completion

All must be attached to the reimbursement form and submitted within 45 days of each course completions.

- 4.5.2 Required materials / equipment / and software applications will be reimbursed up to \$300.00 of the annual fund year limit (except as stated below). The employee must complete the reimbursement form. Copies of the course syllabus listing the required materials / equipment / and software applications, itemized receipts (dated prior or during class), and proof of course and/or test completion must be attached to the reimbursement form. Refer to page _ for examples of qualified expenses.



4.5.2.1 Reimbursement for required materials / equipment / and software applications is subject to taxes under IRS rules. For more information, refer to Chapter 11 of IRS Publication 970.

4.5.3 Proof of course completion for reimbursements may be a copy of certificate of completion, license, or transcript.

4.5.4 Required books, materials, equipment, software applications, required campus parking, and test fee reimbursements must be submitted on one form. Reimbursement forms will be reviewed; any questions about required books / materials / equipment /software application(s) will be returned to the employee for clarification.

4.5.5 IAM/Boeing Joint Programs will reimburse for all required books, fees, and campus parking costs for eligible Boeing Portland Apprenticeship program participants.

Examples of qualified Expense Items:

✓	Required books
✓	Registration fees
✓	Application fees for school attending
✓	Matriculation costs
✓	Nonresident fees
✓	Laboratory fees
✓	College Level Examination Program (CLEP)
✓	Fees associated with challenging or testing out of courses
✓	Entrance exams (SAT, GRE, GME, GMAT, LSAT, MAT, Accuplacer, TOEFL, ASSET, ITEP)
✓	Mandatory graduation fees (including cap and gown)
✓	Dissertation and thesis fees for printing and binding; final grades are required
✓	Televised course surcharge and registration fees
✓	Transfer fee for non-degree credits to degree credits
✓	Providing transcripts to the school to which an employee is accepted and attending
✓	Required school parking fees
✓	Drop/add fees including late fees, interest
✓	Audited courses
✓	Proctor fee
✓	Required video/CD rental

All fees and costs are considered part of the annual funding limit.



Examples of expenses NOT covered by QTTP/EA:

<input type="checkbox"/>	Sport, game, or hobby related materials/supplies/lab fees (when not part of a degree program)
<input type="checkbox"/>	Computers, computer accessories/hardware/training software (e.g. eLeAP, Digital Chalk)
<input type="checkbox"/>	Photocopying fees
<input type="checkbox"/>	Online computer costs such as internet provider fees and electronic hookup fees
<input type="checkbox"/>	Transportation and travel, lodging/shelter, and meals
<input type="checkbox"/>	Equipment rental or maintenance fees
<input type="checkbox"/>	Airplane rental fees, flight insurance (refer to the "Aviation Tip Sheet" for details)
<input type="checkbox"/>	Physical examinations, immunizations, drug testing, background checks
<input type="checkbox"/>	Private lessons, tutoring, internships, memberships
<input type="checkbox"/>	Clothing or uniforms
<input type="checkbox"/>	Insurance fees, licenses or license fees
<input type="checkbox"/>	Certifications (when not part of a course)
<input type="checkbox"/>	Telecommunication fees
<input type="checkbox"/>	Cable television service charges
<input type="checkbox"/>	Upgrades or replacement software (e.g. Microsoft Office Suite) or software subscriptions/licenses (e.g. Corel)
<input type="checkbox"/>	Passport photos
<input type="checkbox"/>	Conferences, seminars, workshops
<input type="checkbox"/>	Tours, expeditions, excursions, field trips
<input type="checkbox"/>	Shipping costs
<input type="checkbox"/>	On-hour/work-related classes
<input type="checkbox"/>	Training at institutions located outside of the United States

5. ELIGIBLE EDUCATION AND TRAINING PROVIDERS

5.1 Areas of study covered by EA includes institutions offering:

- 5.1.1 Accredited academic degrees, vocational, and certification programs. These schools must be on the approved listing of the Council on Higher Education Accreditation (CHEA).
- 5.1.2 State or Federally regulated professions requiring licenses. (e.g., real estate and insurance)
- 5.1.3 Vocational programs for occupations, which are recognized by State or Federal agencies (e.g., workforce boards/commissions) and are approved by IAM/Boeing Joint Programs.
- 5.1.4 Other vocational programs as pre-approved by IAM/Boeing Joint Programs.



- 5.1.5 Accredited correspondence (DETC – Distance Education and Training Council), online, and distance learning courses are only covered if offered by an accredited institution or by an IAM/Boeing Joint Programs-approved professional organization/vendor. An EA application **must be submitted and pre-approved prior to the course start date** for each enrollment period. **Proof of completion is required.** Only one correspondence course is allowed at a time.
 - 5.1.5.1 Non-accredited (vendor) correspondence, online, and distance learning is only covered if offered by an IAM/Boeing Joint Programs-approved organization. An EA application must be submitted and pre-approved prior to course start date for each enrollment period. Proof of completion is required. Only one correspondence, online, or distance learning course is allowed at a time. If this process is not followed, IAM/Boeing Joint Programs will not approve or reimburse costs.
- 5.1.6 Resume funding is available with a maximum of two per calendar year, at pre-approved resume providers. Note: For laid off employees resume funding is available with a maximum of two per year from date of lay-off.
- 5.2 Sport, game, and hobby related training will be taxed unless it is a course taken as part of a degree program offered at an accredited institution.
 - 5.2.1 Laid-off employees are NOT eligible for sport, game, or hobby related training as specified in Section 2.3.
- 5.3 Private Vocational Schools/Proprietary Schools
 - 5.3.1 EA may develop specific policies/guidelines for targeted areas of study on an as-needed basis to ensure that all EA participants are receiving the highest quality training based on internal research and employee feedback.
 - 5.3.2 Private Vocational Schools/Proprietary Schools offering training in approved areas of study must conform to the conditions set forth in IAM/Boeing Joint Programs Preferred Provider Vendor Agreements. These vendor agreements are designed to ensure that all eligible employees receive the highest quality training possible.
 - 5.3.3 Training providers who do not agree to or comply with the conditions set forth in the vendor agreements will not be eligible for tuition payment by EA.
 - 5.3.4 A signed Vendor Agreement is required before an EA application will be processed.



6. SPECIAL INSTITUTIONS

- 6.1 AFL/CIO and other labor unions and councils, which provide direct instruction and training through workshops, seminars, courses, institutes or programs, are covered on a case-by-case basis. Required union-sponsored training is not eligible.
- 6.2 Assessments are also provided free of charge by QTPP Career Advisors.
 - 6.2.1 Interests Values, Learning Styles, and/or Career assessment.
- 6.3 IAM/Boeing Joint Programs funded - Prior Learning Assessments are listed below
 - 6.3.1 Credit by examination – reimbursed upon successful completion:
 - 1. Advanced Placement Exams – Determined by institution.
 - 2. ACT/PEP: ACT/Proficiency Examination Program – A standard credit-by-examination program designed for many academic areas.
 - 3. CLEP: College Level Examinations Program – Standard credit-by- examination program designed for many academic areas.
 - 6.3.2 Credit through training:
 - 1. ACE GUIDE: Armed Services – Evaluation and credit recommendations for formal education/training through courses offered by the U.S. Department of Defense.
 - 2. American Council on Education (ACE) ACE GUIDE – Professional association courses approved for credit.
 - 3. PONS: Program on Non-Collegiate Sponsored Instruction of the American Council on Education (ACE) – Evaluation and credit recommendations for formal education/training programs offered by business, labor organizations, or professional associations (e.g. Boeing classes).

7. DISPUTES

- 7.1 Any disputes concerning the intent of this administrative policy will be reviewed by the IAM/Boeing Joint Programs Administrative Team or their designees for final determination.