



**IAM/Boeing** :: Joint Programs



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*Health and Safety Institute :: Quality Through Training Program :: Vocational Solutions*

***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, in order to increase their value and contributions in the workplace.

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 sponsor vendor provided ERT minimum training requirement classes and management requested vendor training for current active employees. The funding for these classes will be to the current \$3000 annual individual stipend (to be rostered, not included in taxability account), and the EA program reserves the right to approve on a case by case basis these requests and the availability of funds.

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 will not be covered.

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 the IAM/Boeing Joint Programs.
2. The availability of annual budgeted funds for this specific program as it exists at the time the application is reviewed.

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## 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).
- 1.3 Annual fund year – For active employees, the fund year runs January 1<sup>st</sup> – December 31<sup>st</sup>. For laid-off employees, the fund year starts on the first day after lay-off for twelve (12) months (example: April 15, 2009 – April 14, 2010), for one to three years depending on eligibility. For both active and laid-off employees, funding is based on the start date of the class.
- 1.4 Enrollment period – The time period defined by each class' or course's starting and ending dates. Examples could include: quarter, semester, and 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 advisor that outlines the objectives or goals they wish to accomplish and how they will achieve them. The IDP normally is the product of the assessment process
- 1.7 Laid-Off Employee – An IAM-represented hourly employee with layoff code 1101, 1110, 1127, 1128 or 1129, 1132, 1145 and 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.
- 2.0 Non-accredited correspondence courses - From a QTTP approved professional organization vendor list.
- 2.1 Approved Vendor – Training Provider that has gone through the IAM/Boeing Joint Programs approval process.
- 2.2 EA Participants are limited to a total of 3 open/unpaid vouchers at one time.

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## 2. ELIGIBILITY AND DOLLAR LIMITATIONS

- 2.1 Active Employee – All active employees are eligible as long as they maintain active employee status.
- 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. (Annual funding is based on the calendar year and the class or course start date.)
- 2.1.2 Employees with an active WARN notice must talk 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.**
- 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 and 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 lay off. 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).
- 2.3.2 Laid-off employees **MUST** meet with a QTTP Career Advisor to develop a training plan prior to utilizing EA funds.

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- 2.3.3 If eligible, EA is available for laid-off employees up to the amount of \$3000 per fund year (annual funding is based on date of lay-off in conjunction with the class or course start date).
- 2.3.4 Employees that retire after being laid-off are eligible for EA as long as they meet criteria in Section 2.3 above.
- 2.3.5 Correspondence 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.
- 2.3.6 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.
- 2.3.7 Laid off employees whose tuition assistance exceeds \$5,250 will be taxed and will be contacted by Payroll to set up a payment plan.
- 2.4 Leave of Absence (LOA) Employees – only approved family leave, medical, pregnancy, and military LOAs are eligible, based on the guidelines below. 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, but are limited to \$3000 per calendar year. Employees will not be eligible for funding if benefits in the calendar year have already been exhausted through non-accredited classes that do not meet Learning Together guidelines (including tools, equipment, and fees.)
- 2.4.2 Medical/Pregnancy LOA - Employees on approved medical or pregnancy LOA have the same eligibility as active employees, but are limited to \$3000 per calendar year. Employees will not be eligible for funding if benefits in the calendar year have already been exhausted through non-accredited classes that do not meet Learning Together guidelines (including tools, equipment, and fees.) Benefits are available for one (1) year from the start of LOA. Employees on LOA must initially meet with a QTTP advisor and sign an LOA waiver at the start of their program.
- 2.4.3 Military LOA - Employees on approved military LOAs are eligible for \$3000 per calendar year. Employees will not be eligible for funding if benefits in the

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calendar year have already been exhausted through non-accredited classes that do not meet Learning Together guidelines (including tools, equipment, and fees.)

### 3. TAX LIABILITY

- 3.1 The employee is responsible for all applicable federal, state, or local tax liabilities associated with EA payments or reimbursements (see more information 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 your payroll check at approximately 40%.
- 3.3 Recreational or hobby classes are taxable unless they meet one of the following:
  - 1) is a requirement for part of a degree program
  - 2) has reasonable relationship to the business of the employer
- 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 Ch. 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 Ch.11 of IRS Publication 970.

### 4. ENROLLMENT, VOUCHER, PAYMENT AND REIMBURSEMENT PROCESSES

#### 4.1 On-line Application Submittal Process

- 4.1.1 To participate in the EA Program, an on-line application must be completed by the student and received by the EA Office prior to course start date (IAM/Boeing Joint Programs approved onsite vendor classes using a roster system are exempt).
  - 4.1.1.1 On-line applications can be submitted internally from Boeing at <http://iamboeing.web.boeing.com> or externally at [www.iam-boeing.com](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.

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- 4.1.3 Applications for non-accredited/vendor institutions **WILL BE DENIED** if received **after** the class start date (IAM/Boeing Joint Programs approved onsite vendor classes using a roster system are exempt).
- 4.1.4 A new EA application must be submitted for each enrollment period (e.g., quarter/semester/module) or class start date.
- 4.1.5 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 enrollment period or class start date.
- 4.2 It is the employee's responsibility to make initial contact with the approved education provider in order to determine what class or course of study he/she wants to enroll in, obtain tuition enrollment costs, and determine appropriate schedules. This information is necessary for completion of the EA application and obtaining it must be accomplished prior to applying on-line.
- 4.3 QTTP Career Advisors provide professional career and personal development advising services. These advisors can assist the employee by helping to identify skill needs and recommending classes to fill those needs, accessing most local provider class and fee schedules, and helping with other enrollment information. The employee should contact the IAM/Boeing Joint Programs office nearest them to set up an advising appointment.
- 4.4 Application Approval, Voucher and Payment Process
  - 4.4.1 Approval of individual applications will be based on the availability of annual budgeted funds for the EA program as they exist at the time the application is reviewed.
  - 4.4.2 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.
  - 4.4.3 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.
  - 4.4.4 The provider will bill 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.
  - 4.4.5 The school will invoice IAM/Boeing Joint Programs for the covered tuition and fees after the final refundable withdraw date, but no later than the last day of the term for which payment is being made.
- 4.5 Books and Supplies Reimbursement Process

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- 4.5.1 Required books, training software, required campus parking and test fees (if successfully completed) are reimbursed on an actual cost basis within the annual limit. At the end of each enrollment period, the employee must complete the reimbursement form, which is provided with the tuition voucher. Copies of the course syllabus listing the required books, training software and passed test fees, itemized receipts and proof of course and/or test completion must be attached to the reimbursement form. This all must be submitted within 45 days of each course completion. NOTE: FAXES WILL **NOT** BE ACCEPTED.
- 4.5.1.1 Reimbursements for software are limited to training or demonstration versions only.
- 4.5.2 Required materials and equipment 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 and equipment, itemized receipts and proof of course and/or test completion must be attached to the reimbursement form.
- 4.5.2.1 There will be no reimbursement for such items as computers, computer accessories/hardware/software/camera or other electronic devices.
- 4.5.2.2 Materials and equipment (this includes clothing) for all sport, game or hobby related courses are **not** reimbursed, even if required for the class.
- 4.5.2.3 Reimbursement for required materials and equipment is subject to taxes under IRS rules. For more information refer to [Ch.11 of IRS Publication 970](#).
- 4.5.3 Proof of course completion for reimbursements may be a report card, certificate of completion, license or transcript.
- 4.5.4 Books, materials, required campus parking and test fee reimbursements must be submitted on one form. Reimbursement forms will be reviewed; any questions about required books or supplies will be returned to the employee for clarification.
- 4.5.5 IAM/Boeing Joint Programs will reimburse for all required book costs for eligible Boeing Apprenticeship program participants.

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**Qualified Expense Items:**

✓	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 (such as SAT, GRE, GME, GMAT, LSAT, MAT, Compass, ASSET)
✓	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 books/software (including other media formats) limited to training or demos
✓	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:**

∅	Sport, game or hobby related materials and supplies
∅	Computers, computer accessories/hardware/software (excluding training software)
∅	Photocopying fees
∅	Online computer costs such as internet provider fees and electronic hookup fees
∅	Transportation and travel, lodging/shelter and meals
∅	Equipment rental or maintenance fees
∅	Airplane rental fees, flight insurance (refer to the "Aviation Tip Sheet" for details)
∅	Physical examinations, immunizations, drug testing
∅	Private lessons/tutoring
∅	Clothing or uniforms
∅	Insurance fees, licenses or license fees
∅	Telecommunication fees
∅	Cable television service charges
∅	Upgrading "at home" personal computers
∅	Passport photos
∅	Conferences
∅	Tours, expeditions, excursions, field trips

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## 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.
  - 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 Resume funding is available with a maximum of two per calendar year, at pre-approved resume providers.
- 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, Paragraph 2.3.6.
- 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 Vendor Agreements will specify the terms and conditions under which each Private Vocational School must meet, including, but not limited to; enrollment practices, refund policies, and reporting requirements. 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 reviewed/processed.

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## 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 QTTP Career Advisors.

6.2.1 Skills assessment. (e.g., reading, mathematics and other subjects.)

6.2.2 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.

6.4 Prior Learning Assessment, continued

6.4.1 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. PONSI: 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 (i.e. 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.

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