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Policy on Educational Assistance for Children of Employees - Chapter 7-3

1. Effective date

The present document contains the text of the policy as revised on April 1995. It cancels Treasury Board Circulars 1972-134 and 1987-29 relating to official languages and replaces the version of this policy dated April 1, 1993.

2. Policy objective

To assist employees with costs they would not normally incur for their children's public education.

3. Policy statement

- a. It is the government's policy to reimburse the employee's expenses outlined in this policy where:
 - i. as a result of working and living on lands not subject to municipal taxes, the employee's children are not entitled to free public education at adequate educational facilities; or
 - ii. as a result of the employee's posting to a location in Canada, adequate public education is not available in the official

- language of the employee's children;
and when deputy heads are satisfied that
- iii. there are no adequate educational facilities operated by the Government of Canada or other organizations that the employee's children could attend at no cost; or
 - iv. expenses to send the employee's children to adequate educational facilities are not paid by the appropriate municipal, provincial or territorial agencies or through another policy.
- b. The maximum reimbursement, per academic year per child, is the lesser of \$5,500 or the amount of admissible expenses that would be incurred if the child attended the adequate educational facility the deputy head considers acceptable.
- c. Admissible expenses may be paid directly to the school authority or reimbursed to employees who submit proof of payment.

4. Application

This policy applies to all employees within that portion of the Public Service specified in Part I, Schedule I of the *Public Service Staff Relations Act* and to members of the Royal Canadian Mounted Police.

This policy does not apply to employees posted abroad. Part V of the Foreign Service Directives applies in those cases.

5. Policy requirements

Note: The definitions in Appendix A apply throughout this policy.

5.1 School fees

When the adequate educational facility requires that non-resident school fees be paid for the child's education, the deputy head must not reimburse an amount that is higher than the school authority ordinarily charges for a non-resident student.

5.2 Transportation

The deputy head may, under the following circumstances, assist with the cost of daily transportation to and from an educational facility: the school authority does not provide adequate transportation and the educational facility is located more than eight kilometres from the child's residence, and the cost exceeds \$3 per month per child or \$5 per month for two or more children of the same family. The forms of assistance are:

- i. reimbursement of the cost that exceeds the limits stated above for using public, non-urban transportation;
- ii. providing a chartered or Crown-owned vehicle or taxi for transportation. The employee must contribute to the cost of this transportation, up to the limits stated above. This charge will be suspended if the child is absent from school two weeks or more for a recognized cause; or
- iii. where none of the above means of transportation are available, employees may, upon request and with the deputy head's approval, receive a kilometric allowance each day they transport their children to and from the adequate educational facility. The allowance is equal to the return distance between the employee's home and the educational facility times the traveller-requested rates as provided by the Travel Directive.

5.3 Board and lodging

- a. The deputy head reimburses costs for board and lodging only where:
 - i. no suitable daily transportation is available;
 - ii. the cost is less than that of daily transportation;
 - or
 - iii. daily transportation is not feasible because of time, distance or terrain.
- b. Before authorizing reimbursement for meals, the deputy head should consider the normal food costs the employee incurs when the child lives at home.

5.4 Travel expenses

Where a deputy head has authorized a child's board and lodging away from the employee's place of residence, the employee is entitled to reimbursement of eligible travel expenses when the child returns to the employee's place of duty during a school holiday. Eligible expenses are actual and reasonable transportation and travelling expenses the child incurs for two return trips each school year, between the employee's place of duty and adequate educational facility. If the employee has elected to send the child to a different school, the deputy head must reimburse only the amount that would be eligible if the child were attending the adequate educational facility.

5.5 Tutoring fees

5.5.1 Subjects

Deputy heads may reimburse expenses for tutoring fees:

- i. in subjects where the child's educational level is below that of the new educational facility and where the school authority feels the deficiency is directly attributable to the circumstances of the parent's previous location(s) of employment;
- ii. for subjects the previous educational facility attended by the child does not normally offer but the educational facility in question does;
- iii. for subjects the province or territory of residence normally offers but the educational facility that the child must attend in question does not.

5.5.2 Official Languages

Where adequate educational facilities are available but the curriculum is offered only in the child's second official language, and the employee elects to send the child to that educational facility, the deputy head may, in certain cases, reimburse the cost of extracurricular courses or tutors to instruct the child in the educational facility's official language of instruction. The employee must however show evidence that the local school authorities at the employee's place of residence have interviewed the child either before or after the transfer and concur that the child would avoid losing academic standing if the courses or tutors were provided.

5.6 Other costs

The deputy head may authorize the payment of fees, expenses and charges for courses, instructions, services, programs, books and materials normally provided, without additional cost to the family, as

part of the educational program of the province or territory of residence but not provided at the approved adequate educational facility the child attends.

5.7 Payment of costs in the Yukon Territories

In accordance with Order in Council 1962-17/1371, deputy heads with employees residing in the Yukon Territory must pay the Government of the Yukon Territory \$350 per school year for each child who attends an educational facility operated by the Government of the Yukon Territory and is a dependant of a federal government employee occupying non-taxable quarters. The payment should be applied to the operation and maintenance of the educational facility.

6. Monitoring

Deputy heads shall keep records of all educational assistance they provide to employees with school-aged children and be prepared to submit a report to the Treasury Board Secretariat when requested to do so.

7. References

7.1 Authority

This policy is issued under the authority of Section 7 of the *Financial Administration Act*.

7.2 Treasury Board publications

Foreign Service Directives, Part V, Travel Directive.

Enquiries

Enquiries about this policy should be referred to the responsible officers in departmental headquarters who, in turn, may direct questions regarding policy interpretation:

For employees residing on lands that are not subject to municipal taxation, to:

Safety, Health and Employee Services Group
Labour Relations and Classification Division
Treasury Board Secretariat
Ottawa, Ontario
K1A 0R5, or

For employees who, as a result of a posting, are residing in areas where adequate public educational facilities are not available in the official language of their children, to:

Official Languages and Employment Equity Branch
Treasury Board Secretariat
Ottawa, Ontario
K1A 0R5

Appendix A - Glossary

Adequate educational facilities (*injonction établissement d'enseignement convenable*)

facilities for educating school-aged children that meet the following requirements: the facilities provide a curriculum complying with the program for public education in the province or territory of residence and they are the most economical and closest to the employee's workplace;

Public education (*injonction enseignement public*)

means all phases of education in the appropriate official language required to reach university entrance level in the employee's province or territory residence;

School-aged child (*injonction enfant d'âge scolaire*)

means a child for whom the employee has full financial responsibility (normally claimed as a dependant for income tax purposes) and who, at the beginning of the school year, qualifies for free education, according to the employee's province or territory of residence;

School authority (*injonction autorités scolaires*)

means the corporation, board, or other body that has authority to levy taxes to meet the expenses of operating and maintaining a school.

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