

Laboratory-Wide Procedure

INL Employee Education Program



The INL is a U.S. Department of Energy National Laboratory operated by Battelle Energy Alliance.

Idaho National Laboratory

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REVISION LOG

Rev.	Date	Affected Pages	Revision Description
0	09/16/08	All	See eCR 532727. New issue.
1	04/01/10	All	See eCR 566665. Revisions.
2	02/03/11	All	See eCR 588925. Revisions.
3	12/20/11	All	See eCR 600055. Revisions.
4	07/31/14	All	See eCR 624112. Revisions.
5	03/31/15	All	See eCR 629670. Revisions.
6	05/03/23	All	Update the policy and procedures and re-align them with Laboratory needs. See DCR 705773.

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All Employees	Laboratory-wide Procedure	USE TYPE 3	DCR Number: 705773
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Manual: 1 - General Administration and Information

Entire Document Changed

1. PURPOSE

The Idaho National Laboratory's (INL) Employee Education Program (EEP) provides assistance for eligible educational development opportunities for qualified Battelle Energy Alliance, LLC (BEA) *employees* (see def.). INL is committed to ensuring its employees have the knowledge and skills necessary to succeed at work by supporting educational opportunities in areas related to INL's missions, needs, and strategic goals. It is management's responsibility to ensure all proposed courses and degrees are mission--related prior to approval and outlined in an employee's development plan, performance appraisal, or similar document.

The INL EEP allows employees to take courses from accredited colleges and universities (referred to as "institutions") for the following purposes: *degree seeking* (see def.), *continuing education* (see def.), or professional *licenses and certifications* (see def.). Once a determination has been made that the course(s) is/are related to current or future INL mission needs, the tuition and course fees of such course(s) may be covered. In support of these endeavors, EEP has subcontracts in place with Boise State University (BSU), College of Eastern Idaho (CEI), Idaho State University (ISU), and University of Idaho (U of I). EEP will cover most tuition and course fees from these institutions with direct payment. These four universities are referred to as "Contracted Institutions" in this Laboratory-Wide Procedure (LWP).

This LWP describes how employees, with the support and approval of their managers, can use the educational opportunities sponsored by the INL EEP. The INL Senior Leadership Team (SLT) may provide direction for current and future degree needs. This procedure applies to all eligible employees. See terms on eligibility in the Eligibility section below. The responsibilities of eligible employees are defined in Appendix A.

2. APPLICABILITY

This procedure applies to regular, full-time or regular, part-time employees wanting to further their education. The responsibilities of the identified performers are defined in Appendix A.

All courses and/or degrees pursued must be related to INL's mission and pertinent to the work the employee is currently performing or may reasonably be expected to perform in the future. All courses taken must benefit INL and the employee.

The requirements for EEP eligibility include:

- Management approval.
- All courses must be taken for academic credit.

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- Degree seeking students must complete their degree within 10 years of starting their academic pursuit.
- Employee must be a regular full-time or regular part-time employee, and the employee cannot be on an Individual Achievement Plan (IAP).
- Employee must be a regular full-time employee at the beginning of the semester for unlimited course enrollment or a regular part-time employee at the beginning of the semester for enrollment in one course per semester.
- Employee must ensure course schedule(s) does not interfere with work attendance and work requirements set forth by their manager.
- Employee must obtain/maintain a grade of B- (2.7 on a 4.0 scale) or better for each course taken. If the course is on a pass/fail or other grading basis, a satisfactory grade must be obtained.
- Employee must be a BEA employee prior to the start of the academic term in order for costs to be considered allowable.
- The university must be a United States Accredited institution found on the following database - <https://ope.ed.gov/dapip/#/home>.

3. INSTRUCTIONS

3.1 Coverage of Educational Pursuits

Courses provided by accredited institutions for which academic credit is received and where all INL EEP requirements are met may be covered up to 100% of the total cost of tuition and course related fees. Costs for books, fees not considered course related, or audited and non-credit courses are not paid by INL.

Per the Internal Revenue Service (IRS) Publication 970, employees are eligible for up to \$5,250 in tax-free education costs per year. Education costs for employees pursuing an undergraduate degree, license, certification, or continuing education are capped at \$5,250 per year. Education costs for employees pursuing a graduate degree may be taxed for amounts over \$5,250 per year unless an approved *Tax Determination Statement* (see def.) is on file.

3.2 Full-Time Graduate Pursuits

In accordance with 48 CFR 31.205-44, "Training and Education Costs," "(c) costs of tuition, fees, training materials and textbooks, subsistence, salary, and any other payments in connection with full-time graduate level education are unallowable for any portion of the program that exceeds two school years or the length of the degree program, whichever is less."

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- 3.2.1 Employee: When pursuing a graduate degree as a full-time student, in most cases defined as nine or more credits per semester, understand the educational reimbursements will be limited to up to 2 years or the length of the degree program, whichever is less.
- 3.2.2 Employee: Graduate students who remain in a part-time student status are not limited to the 2-year requirement. All degree pursuits are limited to a 10-year time frame, except for full-time graduate pursuits.

3.3 Tax Implications for Graduate Studies

Employer-provided educational assistance that exceeds the \$5,250 amount determined by the IRS may be considered as taxable wages.

- 3.3.1 INL: Withhold payroll taxes on the proper amounts as determined by the IRS, which could result in a lower reimbursement after taxes or increased tax withholdings on an employee's paycheck.
- 3.3.2 Employee: Complete an annual *Tax Determination Statement* (see def.) form, and it is approved, then the excess amount may be applied as nontaxable.
- 3.3.3 Employee: When pursuing a graduate degree and once the Course Authorization Form has been approved and all requirements are met, understand that you are subject to tax withholding on tuition and related fees over the limit unless an approved and current Tax Determination Form is on file.
- 3.3.4 Employee: Submit a new Tax Determination Statement annually if changes are made in the pursued degree or the employee's job description.

3.4 Contracted Institutions versus Non-Contracted Institutions

For undergraduate or non-degree seeking courses taken from a Contracted Institution, any cost(s) incurred beyond \$5,250 during the subject tax period will be recovered by INL from the employee through payroll deductions. For non-contracted institutions undergraduate studies, the maximum reimbursement will be \$5,250 per year.

Contracted Institutions Only. Because the cost for Work Experience Credits (also referred to as Technical Competency Credits or Competency based Experience) is significantly less than normal tuition, INL will reimburse employees for these credits. A *Course Authorization* (see def.) must be submitted by the employee to EEP during the anticipated graduation semester for the Work Experience Credits. Requests for reimbursement for these costs after graduation is

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not allowed. Prior Management, EEP, and university approvals must be in place for employee reimbursement. The cost of Work Experience Credits will be applied to the current IRS limit of \$5,250.

Non-Contracted Institutions Only. Non-resident fees and tuition may be reimbursed by INL if a justification is provided in writing to EEP by the employee and manager as to why the particular university was selected for the program of study.

3.5 Drops, Withdrawals, and Incomplete Grades

As a working employee going to school, it can be challenging to balance professional and personal responsibilities while taking courses. Situations may arise that necessitate the employee to revise their educational plan by dropping or withdrawing from a course or by receiving an incomplete grade.

3.5.1 Employee: IF you drop a course after the published institution drop dates and after the initial approval has been granted, THEN pay back to INL, through payroll deduction, the course(s) tuition and related course fees as determined by the institution. Withdrawal and drop dates, with their associated fees, are based on published institutional policy and are not set by EEP.

3.5.2 Dropping a Course

An academic drop occurs when the student drops a course during the institution's drop period and no costs are incurred to INL or the employee.

3.5.2.1 Employee: IF a course is dropped after the established and published institution drop dates and after the initial approval has been granted, THEN reimburse INL the course(s) tuition and related course fees, as determined by the institution, through payroll deduction.

3.5.2.2 To drop a course(s), contact the appropriate institution to ensure they adhere to their Refund/Withdrawal Policy and update their course information in the EEP system.

3.5.3 Withdrawal from a Course

An academic withdrawal from a course occurs when the student withdraws from a course after the drop period has passed.

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- 3.5.3.1 Employee: To withdraw from a course(s), contact the appropriate institution to ensure they adhere to the Refund/Withdrawal Policy.
- 3.5.3.2 IF an employee withdraws from a course(s) after the established and published institution withdrawal dates and after the initial approval has been granted, THEN reimburse INL the course(s) tuition and related course fees, as determined by the institution, through payroll deduction.

3.5.4 Incomplete Grades

An incomplete grade may be issued by the institution when a student is unable to complete the requirements of a course due to uncontrollable and unforeseen circumstances.

- 3.5.4.1 Employee: IF receiving an incomplete grade, THEN work with the institution to determine the time constraint allowed to complete the incomplete course. Typically, two semesters are the maximum length of time allotted for course completion.
- 3.5.4.2 Employee: Ensure the institution provides documentation that the course has been completed.
- 3.5.4.3 IF a grade of B- or better (or Pass, depending on the grading basis) is not received, or the course(s) is not completed within the allotted amount of time, THEN repay the course(s) tuition and related fees to INL through payroll deduction.

3.6 Payback Provision

If employment is terminated within 12 months after utilization of the program and after receiving eligible tuition assistance under this program, then repayment ("payback") will be required to INL for reimbursements paid in the 12 months preceding their termination.

3.7 Exclusions

- 3.7.1 Employees: Understand that INL will not pay for any of the following:
- Courses which do not support INL's mission.
 - Courses taken from non-accredited institutions.

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- Courses not taken for academic credit (audited or zero credit courses).
- *Continuing Education Units* (see def.).
- Student fees (textbooks, software, student life, campus fees, transit fees, library fees, resource fees, late fees, graduation fees, testing fees, transcripts, challenge petitions, parking fees, etc.)
- An institutional “program” that requires up-front payment or guarantee of payments over multiple years of a program.
- Any full-time graduate-level pursuits over 2 calendar years.
- Any fees or costs deemed unreasonable. Reasonable depends upon a variety of considerations and circumstances involving both the nature and amount of the cost in question.

3.8 Program Approvals

3.8.1 Employee: Use the EEP System (<https://eep.inl.gov>) for all the forms needed to successfully apply for and utilize the EEP program, such as:

- Course Authorization
- *Degree Plan* (see def.)
- Tax Determination Statement.

3.8.2 Degree Plan

A Degree Plan is a defined course of study necessary to fulfill the requirement for graduation. It is “major specific” and is established through collaboration between the student and the academic advisor for the student’s major.

3.8.2.1 Employee: Submit a revised Degree Plan and obtain approval if the original major being pursued changes or if the anticipated graduation date changes by greater than 1 year. For non-contracted institutions, approvals are only obtained from the manager and EEP. The form does not go to the other institutions for approval.

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To document whether approvals are appropriate for the pursuit of courses in areas related to INL's missions, needs, and strategic goals, the following is required:

- 3.8.2.2 Employee: Develop a Degree Plan with an appropriate institution advisor and submit it to their manager for approval in the EEP System. The course of study must be of such quality as to benefit both the employee and the INL.
- 3.8.2.3 Managers: Review the employee's Degree Plan and confirm the degree is mission-related, outlined in the employee's development plan, performance appraisal, or similar document, and in a field of study that is pertinent to the work the employee is doing or may reasonably be expected to do in the future. Managers also help determine the reasonableness of the costs of the program.
- 3.8.2.4 EEP: Confirm degrees and course(s) contained in the Degree Plan are in a field of study pertinent to the mission of the INL and costs are reasonable in nature. Upon successful confirmation, the EEP approves the Degree Plan.

3.8.3 Course Authorization

- 3.8.3.1 Employee: To obtain approvals from managers, EEP, and the institution (contracted institutions only) to take a course from an accredited institution, use a Course Authorization in the EEP system.
- 3.8.3.2 Employee: For INL to cover tuition, ensure an approved Course Authorization form (approved by manager, EEP, and the institution, if applicable) is in place before attending courses. Failure to obtain appropriate approvals before attending courses may result in an unallowable cost and may not be reimbursed or paid by INL.

3.8.4 Tax Determination Statement

- 3.8.4.1 Employee: Annually submit a Tax Determination Statement for graduate-level studies.
- 3.8.4.2 INL Taxability Department: Review each Tax Determination Statement for eligibility and applicability of potential tax-free education (see Section 3.3 for further information).

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3.9 Process Flow

The EEP process flow chart (see Figure 1) details the steps necessary for employees engaging in INL-supported educational pursuits.

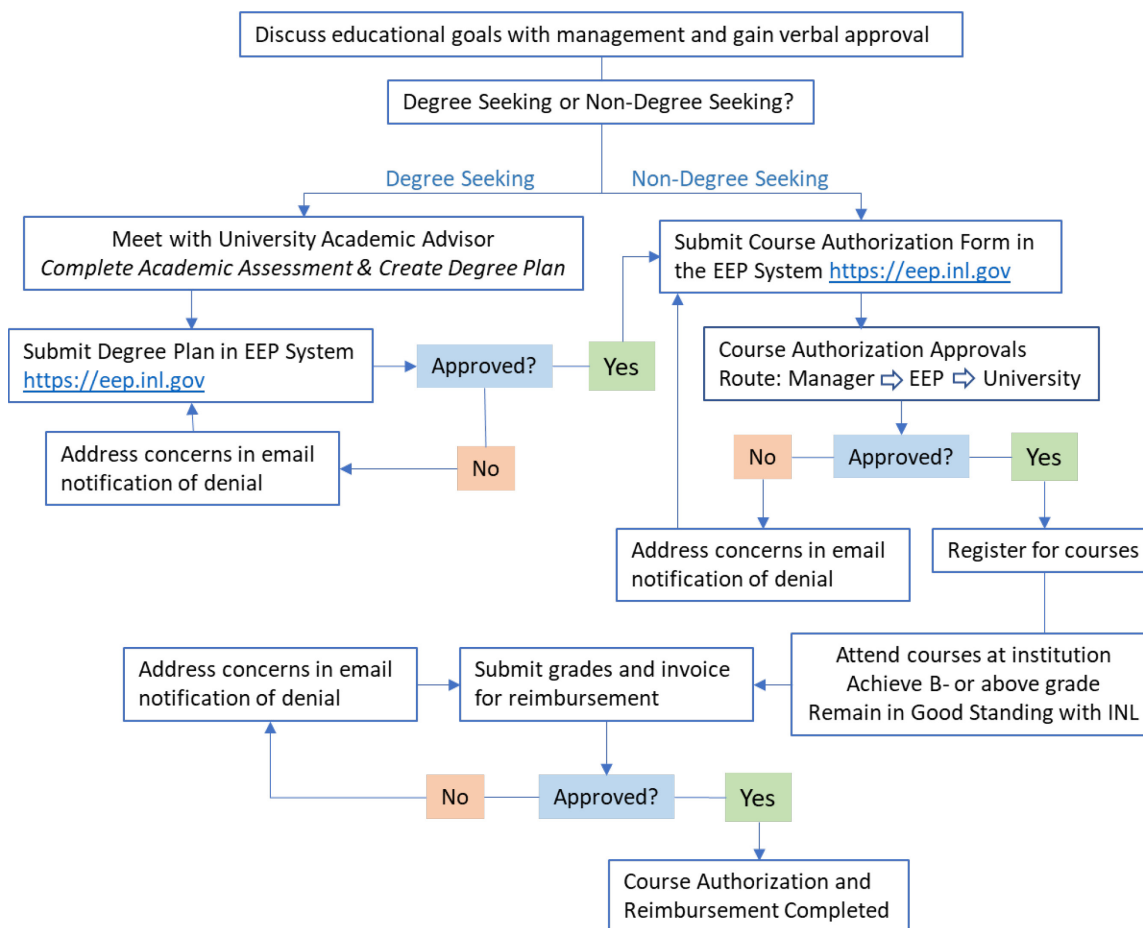


Figure 1. EEP process flow chart.

- 3.9.1 Employee: Discuss educational goals with management and gain verbal approval.
- 3.9.2 Determine whether education is Degree Seeking or Non-Degree Seeking.
- 3.9.3 IF degree seeking,
THEN meet with the university to create a Degree Plan and submit it in the EEP System.
- 3.9.4 IF non-degree seeking, or Degree Plan has been approved,
THEN submit a course authorization form once per semester.
- 3.9.5 Address any comments during form approvals.

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3.9.6 Attend courses, achieve a B- or better grade, and remain in good standing at INL.

3.9.7 IF attending a non-contracted university,
THEN the employee submits grades and invoice for final approval and reimbursement.

3.9.8 Graduation

3.9.8.1 EEP: Track completion of degrees to ensure employees are provided proper recognition for their efforts.

3.9.8.2 EEP: For contracted institutions only, verify with the institution that the degree has been awarded to the employee.

3.9.8.3 Employee: For non-contracted institutions, contact EEP when the degree has been awarded. Employees will send their official transcripts to the HR&D office (MS 3112) to update official employee records.

3.10 Use of INL Assets

3.10.1 Employee: With prior manager approval, make reasonable use of facilities, equipment, and supplies during non-work time for outside education or pursuit of a degree. INL trusts employees will exercise appropriate judgment and discretion in the use of INL assets.

3.10.2 Comply with all relevant INL policies including, but not limited to:

- [HBK-25001, "Employee Handbook"](#)
- [LWP-1302, "Rules of Behavior for using INL Information Technology Resources"](#)
- [KB0015288, "Standards of Conduct and Business Ethics"](#)
- [KB0116193, "Expenditure Limits and Reimbursements"](#)
- [KB0015945, "Ratify Unauthorized Procurement\(s\)"](#)
- [KP0015897, "Request Reimbursement for Cleaning / Alterations."](#)

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3.10.3 Employee: Ensure the following criteria are adhered to:

- Management has approved the activity
- Use does not interfere with official business needs
- Use occurs outside the employee's regularly scheduled working hours and does not interfere with job performance
- Use is limited to those situations where INL is already providing equipment or services
- Use does not result in more than incidental cost to INL or the Department of Energy (DOE)
- Downloading software is prohibited.

NOTE: *Logging in to the learning institution's web portal (username and password) to access online courses, obtain homework assignments, use student email accounts, etc., is acceptable. However, employees are prohibited from accessing the learning institution's internal network (resources not accessible from the Internet). This restriction protects INL's equipment from unauthorized access to the institution's internal resources and possible exposure of INL information (from an INL computer) to the institution's internal network.*

4. RECORDS

[LWP-1202, "Records Management,"](#) the INL Records Schedule Matrix, and associated record types list(s) provide current information on the retention, quality assurance, and/or destruction moratorium requirements for the following records. Contact a Records Coordinator for assistance if needed.

Degree Plan

Course Authorization

Official Transcripts

Tax Determination Statement

5. DEFINITIONS

Continuing Education. Courses taken from an accredited institution, for academic credit, without seeking a degree.

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Continuing Education Units. An instructional program of noncredit courses typically offered by a university extension or institute that brings participants up to date in a particular area of knowledge or skills. The credit awarded at the end of the program is either “Continuing Education credit (CE) or a “Continuing Education Unit (CEU).” These programs are excluded from the Employee Education Program.

Course Authorization. The method by which an employee obtains approvals from their manager, Employee Education Program (EEP), and institution (contracted institutions only) to take a course from an accredited institution.

Degree Plan. A definition of the course of study necessary to fulfill the requirement for graduation. A Degree Plan is “major specific” and is established through collaboration between the student and the academic advisor for the student’s major.

Degree Seeking. Undergraduate or graduate--level courses taken from an accredited institution to pursue a college degree.

Employee. Full- or part-time, regular employees of Battelle Energy Alliance, LLC (BEA). Regular employees are not considered “temporary” and so therefore excludes interns, postdocs, project hires, and subcontractors.

Licenses and Certification. Courses or classes taken for academic credit from an accredited institution to prepare for a license or certification exam or results in a professional license or certificate.

Tax Determination Statement. An internal INL form that is approved by INL’s taxability department to determine if certain educational pursuits are considered taxable income or not. INL’s tax year is November 1 – October 31 and any references to yearly funding limits will be considered this time frame.

6. REFERENCES

48 CFR 31.205-44

EEP System: <https://eep.inl.gov>

HBK-25001, “Employee Handbook”

HR Total Rewards EEP Nucleus Site: <https://hr.inl.gov/totalrewards/SitePages/EEP.aspx>

IRS Publication 970, “Tax Benefits for Education”

LWP-1302, “Rules of Behavior for using INL Information Technology Resources”

KB0116193, “Expenditure Limits and Reimbursements”

KB0015945, “Ratify Unauthorized Procurement(s)”

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KP0015897, "Request Reimbursement for Cleaning / Alterations"

KB0015288, "Standards of Conduct and Business Ethics"

7. APPENDIXES

Appendix A, Responsibilities

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Appendix A

Responsibilities

Performer	Responsibilities
Employee	<p>Meet all program requirements.</p> <p>Discuss the degree and course(s) they are planning to enroll in with their manager and obtain verbal approval before registering for courses and filling out the required forms.</p> <p>Maintain good standing at INL.</p> <p>Pursue degrees or courses from an accredited institution related to current or future INL needs.</p> <p>Submit required documents (Degree Plans, Course Authorization, grades, receipts, etc.) to EEP within required time specifications:</p> <ul style="list-style-type: none"> • Degree Plan –30 days prior to the beginning of institution’s course start date. • Course Authorization – prior to the beginning of institution’s course start date. • If seeking reimbursements, submit receipt, grades, and reimbursement form no later than 30 days from the end of course(s). <p>Obtain approvals from management, EEP, and institution prior to attending courses.</p> <p>Course schedule should not interfere with work schedule.</p> <p>Attend courses that have been specifically authorized through EEP and the institution.</p> <p>Complete courses for credit with a grade of B- (or Pass on a Pass/Fail scale) or better.</p> <p>Complete the requirements for an approved degree within 10 years of initiating pursuit.</p>

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Performer	Responsibilities
Manager	<p>Verify the employee is in good standing at the INL.</p> <p>Verify the degree/course is related to current or future INL needs and is documented on a development plan, performance appraisal, or other similar type document.</p> <p>Approve or disapprove required documentation (Degree Plan, Course Authorization, reimbursements, etc.) within 10 days of the original submission.</p> <p>For requests for employees to attend non-contracted institutions, verify costs are reasonable in nature.</p>
Employee Education Programs (EEP)	<p>Verify degree and courses being requested are from an accredited institution.</p> <p>Approve required documents (Degree Plan, course authorization, reimbursements, etc.) within 10 days of receipt in the EEP system.</p> <p>Provide administrative and process oversight.</p> <p>Negotiate with contracted institutions.</p> <p>Process paperwork in a timely manner.</p> <p>Be an advocate for employee and INL.</p> <p>Recognize employee degree achievements through program and INL channels.</p> <p>Act in good faith for INL, employees, and institution partners.</p> <p>Analyze EEP data and metrics.</p>
Senior Leadership Team	<p>Provide input on current and future degree needs.</p>