



Education Assistance Guidelines

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Summary

Education Assistance (EA) supports a broad range of education, training, and personal development opportunities by providing limited monetary funding for approved education and training courses.

Authority Reference

Collective Bargaining Agreement between International Association of Machinists and Aerospace Workers District Lodge 751, W24 & 70 (IAM) and The Boeing Company. 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.

1. Program Overview

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

The EA Program is committed to encouraging IAM-represented employees (Active, Leave and Laid-off refer to section 3 for Eligibility) to seek continuous educational and training opportunities for personal growth and development.

The EA Program is a separate program from the [Boeing Learning Together Program \(LTP\)](#). For more information on Boeing Learning Together Program, please contact a Joint Programs Career Advisor.

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. ***Joint Programs encourages all members to meet with a Joint Programs Career Advisor to determine the best funding options for these types of courses.***

EA will not fund on-hour classes that are required to perform the employee's current job (work related requirement).

The EA Program is committed to assisting laid-off, IAM-represented employees with educational and training opportunities needed to develop and 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 and/or licensed by a State or Federal agency and/or vocational



programs recognized by State or Federal agencies as a legitimate occupations. Conferences, Seminars and Workshops will not be covered. See Special Institutions on page 11 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 Joint Programs. All new vendor requests will go through a documented 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. Voucher close out process will be completed annually.
4. Participants cannot use EA and LTP for the same course and/or class. (*Exception of allowance for Portland Apprenticeship Program ONLY*)

2. Program Funding

Provisions and requirements of EA are subject to change according to available funding and to the policies determined by Joint Programs.

3. Eligibility and Limitations

3.1 Active Employees - 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 EA office.

1. Tuition and fees for courses and/or classes that are accredited or offered by Joint Programs approved training provider are limited to \$3,000 per fund year.
2. Employees with an active WARN notice must speak with a Joint Programs Career Advisor before an EA voucher will be approved.

3.2 Leave of Absence 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, Joint Programs will not approve or reimburse costs.***

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.
2. Medical/Pregnancy LOA – Employees on approved medical or pregnancy LOA have the same eligibility as active employees.
3. Military LOA – Employees on approved military LOA have the same eligibility as active employees.
4. Personal LOA (*case by case basis only*) – If employee was using LTP and went out on an approved leave, JP will fund the employee to continue their course/class.

3.3 Laid-Off Employees

1. A Laid-Off employee with less than one year of seniority is eligible for one year of EA benefits.
2. A Laid-Off employee with one or more years of seniority is eligible for up to three years of EA benefits.
3. If eligible, EA is available for Laid-Off employees up to the amount of \$3,000 per fund year.
4. Employees that retire AFTER being Laid-Off are eligible for EA as long as they meet criteria in section 3.3.1 or 3.3.2.
5. Laid-Off Employees whose tuition assistance (LTP + EA) exceeds \$5250 may be taxed.
 - a) *Taxes are the responsibility of the individual employee.*
6. Employees eligible for retraining funding from a Government agency MUST apply for and utilize those resources prior to being eligible for funding under EA (Ref page 91 section 20.3(a)(3) of the Collective Bargaining Agreement) **Note:** Government criteria may differ from EA guidelines.
7. Laid-Off employees: If additional grant funding is available {e.g. Trade Adjustment Assistance (TAA) employees MUST speak with a



Joint Programs Career Advisor and develop and Individual Development Plan (IDP) before an EA voucher will be approved.

8. IDPs are not required for resume or safety related training (Motorcycle, First Aid, etc.).
9. 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.

4. Tax Liability

- 4.1 The employee is responsible for all applicable Federal, State, or local tax liabilities associated with EA payments or reimbursements (more information is available on reimbursement policies in section 5.5) from Boeing LTP and/or Joint Programs EA made to or on behalf of that employee, under IRS rules.
- 4.2 Employees are responsible for taxes on all dollar amounts over \$5,250 per year, which are deducted from employee's payroll check at approximately 40% (per IRS guidelines).
- 4.3 Courses that are taken as alternate employment training (e.g. Real Estate, Home Inspection, and Cosmetology) will not be considered taxable. Recreational or hobby classes are taxable unless it is a requirement for part of a degree program. Confirmation of intent of training must be provided by employee as requested on the EA Application.
- 4.4 EA is prohibited from paying for meals, lodging, or transportation. Funding is not available for tools or supplies for hobby or recreation classes (other than text books) that the employee can keep after completing the course. For more information, refer to Chapter 11 of IRS Publication 970.
- 4.5 Audit tracking records will be maintained on 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.



5. Enrollment, Voucher, Payment and Reimbursement

5.1 Application Submittal Process

1. To participate in the EA Program, an application must be completed by the employee and received by the EA office prior to the class/course start date. This applies to all training, test and service requests.
2. Online 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>
3. Completed EA applications should be submitted for approval to Joint Programs no earlier than 90 days prior to class start date and allow 5 business days for processing to ensure that the employee has an approved voucher before beginning class.
4. Applications for vendors not on the published list may go through the New Vendor Process to be reviewed for approval or rejection.
5. Applications for non-accredited/vendor institutions will be rejected if received after the class start date.
6. A new EA application must be submitted for each enrollment period (e.g. quarter, semester, module) or class start date.
7. 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.

5.2 It is the employee's responsibility to make initial contact with the accredited schools / approved training providers to determine what class or course of study to enroll in, to obtain tuition enrollment costs, and to determine appropriate schedules. This information is required to complete the EA application.

5.3 Joint Programs Career Advisors can provide advising services to employees trying to match training needs with accredited schools and/or approved training providers. In addition, they can assist with navigating college catalogs to find programs and their associated costs to ensure they comply with EA guidelines. Employees should contact the Joint Programs office to set up an advising appointment, plan ahead to allow for time in planning and researching possible courses.

5.4 Application Approval, Voucher, and Payment Process



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 of the application is reviewed.
2. If the requested vendor is not on the published list the application may go through the New Vendor Process to be reviewed for approval or rejection.
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. The voucher process provides for billing between the training provider and Joint Programs. The voucher accepted by the provider is redeemable for actual payment via Joint Programs.
5. The provider will invoice Joint Programs directly for tuition costs and fees that were approved based on employee's status on the course start date. Cost and Fees will be paid directly to the provider by Joint Programs based on the individual's available funds.
6. The school will invoice Joint Programs for the covered tuition and fees after the final refundable withdraw date.
7. Joint Programs does not pay for tuition and fees before the start date of the course.
8. For aviation training, employees must submit an application before training begins. A new application is required annually or if the employee's work status changes. Instructional fees for the training will be paid by reimbursement to the employee.

5.5 Books and Supplies Reimbursement Process

1. Required or optional books, text book rentals, required software applications (taxable), required campus parking, and test fees are reimbursed on an actual cost basis within the annual funding limit (see section 5.5.2). At the end of each enrollment period, the employee must complete the reimbursement form, which is provided with the tuition voucher.
 - b) Employees must supply the following documents for a reimbursement to be processed.



- Copy of each course syllabus listing any required or optional books, rental materials, required software applications (taxable), and/or required test fees.
 - Itemized receipts for books, required software, and/or test fees.
 - Proof of course and/or test completion.
- c) All documentation must be attached to the reimbursement form and submitted within 45 days of each course completion.
2. Required materials, equipment, and software applications will be reimbursed up to \$300.00 of the annual fund year limit (except as stated below). Refer to table on page 15 for examples of qualified expenses.
 3. Proof of course completion for reimbursements may be a copy of certificate of completion, license, or transcript (official or unofficial).
 4. Reimbursement form and documentation will be reviewed by the EA Registrar, incomplete reimbursement requests will be returned to the employee for additional clarification and documents.
 5. Joint Programs will reimburse for all required books/optional books, textbook rentals, fees, and campus parking costs for eligible Boeing Portland Apprenticeship Programs participants.
 6. EA funding can be utilized for up to three (3) test attempts for employees not enrolled in specified course of study.

6. Eligible Education and Training Providers

6.1 Areas of study covered by EA includes institutions offering:

1. Accredited academic degrees, vocational, and certification programs. These schools must be on the approved Council on Higher Education Accreditation (CHEA).
2. State or Federally regulated professions requiring licenses (e.g. Real Estate and Insurance).
3. Vocational programs for occupations, which are recognized by State or Federal agencies (e.g. Workforce Boards or Commissions) and are approved by Joint Programs.



4. Other vocational programs as pre-approved by Joint Programs.
5. Accredited correspondence (Distance Education and Training Council – DETC), online and distance learning is only covered if offered by an accredited institution or by a Joint Programs approved training provider. Only one correspondence, online, or distance learning course is allowed at a time.
6. Non-accredited correspondence, online and distance learning is only covered if offered by Joint Programs approved training provider. Only one correspondence, online, or distance learning is allowed at a time.
7. Resume services are 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.

6.2 Private Vocational Schools and Proprietary Schools

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.
2. Private Vocational Schools and Proprietary Schools offering training in approved areas of study must conform to the conditions set forth in Joint Programs Vendor Agreement. These vendor agreements are designed to ensure that all eligible employees receive the highest quality training possible.
3. Training providers who do not agree to or comply with the conditions set forth in the Vendor Agreement will not be eligible for tuition payments by EA.
4. A signed Vendor Agreement is required before an EA application will be processed.

6.3 Training that is being requested for a current Boeing job is the responsibility of the assigned organization and EA funds will not be approved.



7. Special Institutions

7.1 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.

7.2 Assessments are also provided free of charge by Joint Programs Career Advisors.

1. Interests, Values, Learning Styles, and/or Career Assessments.

7.3 Joint Programs funded – Prior Learning Assessments are listed below:

1. Credit by Examination – reimbursement upon successful completions.
 - a) Advanced Placement Exams – Determined by Institution.
 - b) ACT/PEP: ACT/Proficiency Examination Program – a standard credit-by-examination program designed for many academic areas.
 - c) CLEP: College Level Examination Program – standard credit-by-examination program designed for many academic areas.
2. Credit through Training.
 - a) ACE Guide: Armed Services – Evaluation and credit recommendations for formal education/training through courses offered by the U.S. Department of Defense.
 - b) American Council on Education (ACE) ACE Guide – Professional association courses approved for credit.
 - c) 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).

8. Disputes

8.1 Any disputes concerning the intent of this administrative policy will be review by Joint Programs Administrative Team or their designees for final determination.



9. Definitions

Table 9.1 List of Definitions

Active Employee	All active IAM-represented Boeing hourly employees (Districts 751, 24 and 70). [Ref p. 8 of CBA]
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).
AFL/CIO	American Federation of Labor and Congress of Industrial Organizations
Annual Fund Year	For active employees, the fund year runs January 1 – December 31. For Laid-off employees, the fund year starts on the first day after layoff for twelve (12) months (example: April 15, 2019 – April 14, 2020), one or three years depending on eligibility. For both active and laid-off employees, the start date of the class must be within the fund year.
Approved Vendor	Training provider that has gone through the Joint Programs approval process.
Enrollment period	The time period defined by each class or course's starting and ending dates. Examples could include: quarter, semester or module.
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.
Individual Development Plan (IDP)	An action plan developed by the participant and a Joint Programs Career Advisor that outlines the objectives or goals they wish to accomplish and how they will achieve them.
Laid-off Employee	An IAM-represented hourly employee with an approved layoff code (Voluntary, Involuntary and Medical).
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 requirement for approval or rejection.
Pre-Paid Tuition	The tuition payment method used by the EA Program in which tuition is paid directly to the delivery agent by 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.



Recreational or Hobby	Sport, game, and hobby related training will be taxed unless it is a course taken as part of a degree program or as alternate employment training.
Trade Adjustment Assistance (TAA)	Trade Adjustment Assistance (TAA) and Alternative or Reemployment Trade Adjustment Assistance (ATAA/RTAA) programs assist workers who have become unemployed as a result of increased imports from, or shifts in production to, foreign countries. The goal of the Trade Act programs is to help trade-affected workers return to suitable employment as quickly as possible.
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 payment by Joint Programs.
WARN	Workers Adjustment and Retraining Notification



10. References

Table 10.1: List of References and Links

IAM/Boeing Joint Programs	Internal Website: http://iamboeing.web.boeing.com/ External Website: http://www.iam-boeing.com/
IAM Collective Bargaining Agreement	Contact the Union directly for a copy of the contract
Joint Programs Career Advisor	Internal Website: http://iamboeing.web.boeing.com/index.aspx?com=1&id=226 External Website: http://www.iam-boeing.com/career-advice.shtml
IRS Tax Rules	Publication 970
Joint Programs Approved Vendors	Internal Website: http://iamboeing.web.boeing.com/index.aspx?com=1&id=7 External Website: https://www.iam-boeing.com/ea.shtml
Joint Programs New Vendor Process	Contact EA Focal via email at IAMBoeingJointProgramsEA@exchange.boeing.com
Boeing Learning Together Program	Internal Website: http://ltd.web.boeing.com/LTD_CEA/index.cfm
EA Vendor Agreement	Contact EA Focal via email at IAMBoeingJointProgramsEA@exchange.boeing.com
Tip Sheets (Flight training, A&P, CDL, and motorcycle safety)	Internal Website: http://iamboeing.web.boeing.com/index.aspx?com=1&id=108
CLEP (College Level Examination Program)	Website: https://clep.collegeboard.org/
ACT	https://www.act.org/
ACE (American Council on Education)	https://www.acenet.edu/Pages/default.aspx Guide: https://www.acenet.edu/National-Guide/Pages/default.aspx



11. Tables

Table 11.1: Examples of Qualified Expenses

Reimbursement	Paid up Front	Expense Description
	X	Registration fee (In Person or Online)
	X	Application fees for school currently attending
	X	Matriculation costs
	X	Nonresident fees
	X	Laboratory fees
	X	Drop/add fees (including late fees, interest)
	X	Audit Courses
	X	Proctor fee
X		Required Books / Optional Books (Purchased or Rented)
X		Application fee for acceptance of new school / program (after 1 quarter)
X		College Level Examination Program (CLEP)
X		Fees associated with challenging or testing out of a course
X		Entrance exams (SAT, GRE, GME, GMAT, LSAT, MAT, Accuplacer, TOEFL, ASSET, ITEP)
X		Mandatory Graduation fees (Including Cap and Gown)
X		Dissertation and thesis fees for printing and binding; final grades are required
X		Transfer fee for non-degree credits to degree credits
X		Providing transcripts to the school to which an employee is accepted and attending
X		Required school parking fees

All fees and costs are applied to the annual funding limit.



Table 11.2: Examples Expenses NOT Covered by Joint Programs EA

Expense Description
Sport, game, or hobby related materials, supplies, lab fees (when not part of a degree program, or alternate employment training)
Computers, computer accessories and hardware
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, background checks
Private lessons, tutoring, internships, memberships
Clothing, uniforms, or shoes
Insurance fees or license fees
Certifications (when not part of a course)
Telecommunication fees
Cable television service charges
Passport photos
Conferences, seminars, workshops
Tours, expeditions, excursions, field trips
Shipping costs
On-hour / work related classes
Training at institutions located outside the United States