

KUTZTOWN UNIVERSITY

Guidelines for the Approval of Out of Service Training Requests

Employee training and development is a joint venture between Kutztown University and its employees. The objective is to successfully achieve the goals of the university and maximize the efficiency of operations through the optimum use of employees.

Training needs should be identified and discussed during the initial meeting with the employees at the beginning of their performance evaluation period. At that time, options for securing training should be explored. Internal resources should be exhausted before exploring external ones. For example, if an academic course is selected for training, the course should be taken at Kutztown University if the course is offered in the appropriate academic year.

Where out-service training is appropriate, the employee and supervisor should review the programs or courses available that best meet the needs identified. Budgetary concerns also should be clarified at this time to ensure that the proposed plan is in line with those limited resources. Then agreement should be reached on the development goals for the year and the plan for meeting those goals.

As out-service training is requested during the evaluation period, the supervisor should sign the request form, and indicate that this training is consistent with the agreed upon development plan. The divisional vice president should then approve the out-service training request based on available budget, concurrence with the plan for employee development and compliance with the attached policy. Upon approval, the form should be sent to Human Resources where it will be reviewed for policy compliance and consistent application throughout the University. A copy should then be forwarded to the Business Office for processing. (Funding requests for Tuition Re-imbursement will be held by Human Resources and submitted to Business Office upon receipt of grades. Since this is a re-imbursement plan funds will not be encumbered until after the course completion. Funding source approvers should keep this in mind and be sure to hold funds in reserve)

Out-service training costs/fees are not to exceed \$3000 per occurrence. Costs/fees are not guaranteed and are contingent upon available funding. Payment for non-academic courses or training should be made directly to the training source while any travel costs should be reimbursed directly to the employee. Payment for academic courses will be made to the employee only after the employee supplies evidence of having met the following criteria for successful completion: (a) undergraduate academic courses require a final grade of "C" or above and (b) graduate academic courses require a final grade of "B" or above. Note: Dissertation fees/credits are not included in this program.

Out-service training should not be used to rectify poor hiring decisions where employees do not meet the minimum skills or knowledge for the job. These training needs should be the responsibility of the employee.

Following this process will ensure consistent application of the out-service training policy, address budgetary concerns and eliminate difficulties with employee expectations not matching management's intentions with respect to reimbursement for out-service training.

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Out-Service Training Processing Instructions

Employee	<ul style="list-style-type: none">• Identify training needs with supervisor at beginning of performance evaluation period and identify training sources.• Complete and sign Out-Service Training Request form.• Forward form and information to document training and related costs to supervisor for review and approval.
Supervisor	<ul style="list-style-type: none">• Review form for consistency with agreed upon development plan and to ensure that payment amount is in compliance with Guidelines. If more documentation is required to substantiate payment amount, request additional information from employee.• Budget source should be coded at bottom of form.• Determine if training is related to current job or will be used for future promotion or job transfer. Check appropriate block to indicate such on form. (Most training should be related to the current job. Out-service-training may be authorized to prepare employees for promotions or for transfer into different classifications only when agency heads anticipate a business need for employees with such skills)• Sign form, if approved and forward to the Divisional Vice President for review and approval.
Vice President	<ul style="list-style-type: none">• Review form for policy compliance and budget availability.• Sign form, if approved and forward to Human Resources.
Human Resources	<ul style="list-style-type: none">• Review form for consistent application throughout university and policy compliance. If request is for an academic course form will be held pending grade outcome.• Sign form, hold for grade (credit courses only) and send a confirmation email to employee with instructions for next step or forward to Business Office to process if approved.
Employee	<ul style="list-style-type: none">• Upon course completion, forward final grades and a check requisition to the Human Resource Office.<ul style="list-style-type: none">○ If training/course was at Kutztown University, then make payable to Kutztown University.○ If training/course was at another institution, then make payable to employee with an official invoice stating the amount due and a payment receipt attached.
Human Resources	<ul style="list-style-type: none">• If grades meet pre-established criteria, Human Resources will forward form to the Business Office to process refund to employee.<ul style="list-style-type: none">○ Undergraduate course – C and above○ Graduate course – B and above
Final steps to assess tax:	
Business Office	<ul style="list-style-type: none">• Code and process payment to employee/vendor.• Review taxability of reimbursement. If taxable, forward copy of form and reimbursement to Payroll for processing.
Payroll	<ul style="list-style-type: none">• Establish employee tax liability and process through payroll system.



OUT-SERVICE TRAINING AUTHORIZATION

EMPLOYEE OR TRAINING SOURCE NAME AND ADDRESS		SEMESTER	YEAR
		TRAINING/COURSE START DATE	TRAINING/COURSE END DATE
EMPLOYEE NUMBER	EMPLOYER FEDERAL ID	TRAINING/COURSE SITE (CITY/STATE)	
EMPLOYEE NAME AND ADDRESS		TRAINING SOURCE NAME AND ADDRESS	PAYMENT NOT TO EXCEED \$3,000 PER SEMESTER OR PER TRAINING \$

NOTE: ONLY ONE TRAINING/COURSE PER FORM

1. COURSE TITLE

2. COURSE DESCRIPTION

3. PLEASE COMPLETE THIS SECTION IN FULL IF APPLICABLE. IF LEAVE TIME IS NEEDED TO ATTEND CLASS, PLEASE SPECIFY.

CLASS TIME	MON	TUE	WED	THU	FRI	SAT	SUN	TOTAL LEAVE TIME TO ATTEND		
BEGINS								TYPE	HOURS	DAYS
ENDS										

4. PLEASE DESCRIBE BELOW HOW THE TRAINING/COURSE WILL BENEFIT THE UNIVERSITY, IMPROVEMENT ON THE DELIVERY OF SERVICE AND PROFESSIONAL SKILL ENHANCEMENT.

IS TRAINING REQUIRED FOR CURRENT JOB OR TO PREPARE EMPLOYEE FOR FUTURE PROMOTION?

CURRENT JOB (related to current job)
 FUTURE PROMOTION OR JOB TRANSFER (check ONLY when agency heads anticipate a business need for employees with specific skills)

I HEREBY CERTIFY THAT I WILL ATTEND THE FULL PROGRAM OUTLINED ABOVE.	
_____ EMPLOYEE SIGNATURE DATE	_____ SUPERVISOR SIGNATURE DATE

_____ DIVISION SIGNATURE DATE	_____ HUMAN RESOURCES SIGNATURE DATE

A C C O U N T I N G D I S T R I B U T I O N

FUND	COST CENTER / WBS	GLA	AMOUNT

PLEASE CONTINUE ON NEXT PAGE IF THIS REQUEST IS FOR A **GRADUATE COURSE** →

EMPLOYEE OR TRAINING SOURCE NAME AND ADDRESS		SEMESTER	YEAR
		TRAINING/COURSE START DATE	TRAINING/COURSE END DATE
EMPLOYEE NUMBER	EMPLOYER FEDERAL ID	TRAINING/COURSE SITE (CITY/STATE)	
EMPLOYEE NAME AND ADDRESS		TRAINING SOURCE NAME AND ADDRESS	PAYMENT NOT TO EXCEED \$

GRADUATE COURSE TAXATION

If graduate level courses are being taken under this educational assistance program by employees of the university, the value of the educational assistance may or may not be taxable to the employee, depending on the nature of the courses taken. **Graduate level courses are non-taxable if they are job-related according to IRS definition up to the annual maximum as defined by the IRS.** Failure to complete this section in full will result in the classes being treated as non-job related and will be taxable. With respect to the listed graduate level courses taken by employees under this program, **the supervisor or department head must complete the following questions and approve Section III in order to be acceptable as job-related courses:**

(only one course per form)

1. COURSE NUMBER AND TITLE
2. COURSE DESCRIPTION

- Are these courses required by the university, or by law or regulation, to keep the employee's current salary, status or job? Yes No
- Do these courses maintain or improve skills required in the employee's present work? Yes No
- Are these courses required in order to meet the minimum educational requirements to qualify the employee in his/her work or business? Yes No
- Are these courses part of a program of study that will lead to qualifying the employee in a new trade or business? Yes No

Courses meet the IRS definition of job-related if the answer to either questions 1 or 2 is yes and the answers to questions 3 and 4 are both no. Below, provide any additional information about the employee's job, and how the course relates to his/her work. If the education provides the employee in the new profession, trade or business, it is taxable even if they do not intend to enter that trade or business.

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I CERTIFY THAT THIS FORM IS COMPLETED ACCURATELY AND THE COURSE IS JOB-RELATED.

_____ SUPERVISOR SIGNATURE	_____ DATE	_____ DIRECTOR SIGNATURE	_____ DATE
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❖❖❖ **Return to Kutztown University's Human Resources Department at the Kemp Building** ❖❖❖

TO BE COMPLETED BY THE BUSINESS OFFICE

Number of Credits	Per Credit Charge	Total Waiver	Taxable Amount	Non-Taxable Amount	Award Code