

# Study Assistance Scheme for Professional Staff Procedure

## Section 1 - Purpose and Objectives

(1) This Procedure enacts the [Study Assistance for Staff Policy](#) and sets out the method for determining and claiming the assistance available to staff undertaking formal tertiary education.

## Section 2 - Definitions, Terms, Acronyms

Term	Definition
Enterprise Agreement	The <a href="#">University of Queensland Enterprise Agreement 2021-2026</a> , or as amended or replaced.
FBT	Fringe Benefits Tax payable by the University as a result of provision of fringe benefits to staff members or to associates of staff members
FEE-HELP	A loan for eligible domestic fee paying students. These places are not subsidised by the Government and tuition fees are set by the approved providers.
Head	Head of Organisational Unit
HECS-HELP	Loan (or discount for up-front payments) for eligible Commonwealth supported students studying at public universities (and some approved private tertiary education providers)
TOIL	Time off in lieu
Tuition Fees	Course fees
VBT	Voluntary Banked Time
VET	Vocational Education and Training

## Section 3 - Procedure Scope/Coverage

(2) Professional staff who undertake formal tertiary study at a university or registered VET provider, especially graduate study, are eligible to apply for study assistance under the [Study Assistance for Staff Policy](#).

## Section 4 - Procedure Statement

(3) A professional staff member wishing to undertake study and claim study assistance must apply to the Head of their Organisational Unit (the Head) each semester for approval of the proposed course of study prior to first enrolment. To apply, the professional staff member must complete a [Study Assistance Form for Professional Staff](#).

(4) The criteria for determining the level of study assistance granted by the Head are set out in the [Study Assistance for Staff Policy](#). The Head may approve financial assistance and/or absence of the staff member with the following options in sections 5 and 6.

# Section 5 - Assistance with Time Off for Study

## Attending Classes

(5) Staff can be granted up to three hours per week as time to attend classes in which they are enrolled. Staff are not required to make up this time but must record it on their timesheet as time worked (if required to keep a timesheet).

(6) Staff can be granted up to an additional three hours per week time off to attend classes in which they are enrolled – however this additional time must be made up within a timeframe approved by the supervisor or Head and is not recorded on their timesheet as time worked.

(7) To further accommodate their study, staff can use flexible working arrangements available to them under the [Enterprise Agreement](#) and the [Flexible Work Policy](#).

## Studying for Examinations

(8) Staff can apply for paid Leave to Study for an Examination. Heads approve Leave to Study for an Examination at the rate of four hours leave for each two units or equivalent course in which the staff member is enrolled. The leave must be taken at a time convenient to the work of the organisational unit, and is only granted for study prior to final examinations.

## Attending Examinations

(9) Staff can apply for paid Leave to Attend an Examination. Heads approve Leave to Attend an Examination when the examination is held during scheduled hours of duty. This leave is available for the staff member to attend any compulsory test or examination for a course in which the staff member is enrolled.

## Attending Compulsory Residential Schools

(10) There is no study assistance leave available for staff to attend compulsory residential schools. To accommodate absences while attending a compulsory residential school, staff can apply for other types of leave, paid or unpaid, to which they have an entitlement. Approval of this leave is subject to the provisions for the leave type under the Enterprise Agreement and the relevant leave policy and procedures.

## Studying by External or Flexible Delivery Mode

(11) Staff studying by external or other flexible delivery mode can negotiate with the Heads for time off with pay subject to the limits of entitlements under clauses 5 to 9 above.

## Use of Other Leave Types to Supplement Study Assistance Options

(12) Staff can apply for Recreation Leave, Flexi-time, VBT, Leave Without Pay, or use TOIL in addition to leave options available under clauses 5 to 9 above. The Authorised Officer approves Recreation Leave, Flexi-time, VBT, Leave Without Pay and/or TOIL subject to the staff member's accrued balances, eligibility for the leave and the needs of the workplace at the time of the leave taking, and in accordance with the provisions for the leave type under the Enterprise Agreement and the [Leave Entitlements Policy](#) and relevant procedures.

# Section 6 - Financial Assistance

## Reimbursements of HECS-HELP or Tuition Fees

(13) This process is applicable if a staff member is seeking reimbursement of tuition fees where the Head has

authorised the reimbursement of all or part of the fees in the Study Assistance Form for Professional Staff.

(14) Each semester, upon successful completion of enrolled courses and when tuition fees have been paid up-front by the staff member, they may apply for Study Assistance reimbursement.

(15) This reimbursement of tuition fees and any applicable FBT costs will be made from organisational unit funds.

(16) Staff holding contracts of employment specifically requiring the staff member to enrol in and complete a particular course of study are eligible to claim a HECS-HELP exemption scholarship if enrolled at The University of Queensland.

(17) In all other cases, upon successful completion of enrolled courses in each semester, if the Head considers that a particular course of study is directly relevant to the current position and duties of the staff member and of benefit to the University or organisational unit, the Head can approve the reimbursement of HECS-HELP costs/postgraduate tuition fees (or other tuition fees generally up to the equivalent of HECS-HELP costs), or a proportion of the HECS-HELP costs or postgraduate tuition fees which have been paid up-front by the staff member. This reimbursement will be made from organisational unit funds. No reimbursements will be made for deferred HECS-HELP or other deferred payment arrangements.

(18) Reimbursement of HECS-HELP costs and tuition fees made under this Procedure can be made regardless of the University or VET provider at which study is undertaken, subject to prior approval of the proposed study program by the Head. It would normally be expected that 100% reimbursement would be made for studies which are directly relevant to the University or organisational unit. However, the Head can approve financial assistance less than the maximum, for example, the organisational unit and staff member can each be responsible for a proportion, e.g. 50/50, of the tuition costs.

### **Reimbursements of HECS-HELP, Tuition Fees and FBT**

(19) HELP (HECS-HELP and FEE-HELP) loan repayments paid or reimbursed by the University for employees are fully subject to FBT regardless of whether the course is work-related. Any HELP (HECS-HELP and FEE-HELP) loan repayments made by the employee are not tax deductible (i.e. the “otherwise deductible rule” does not apply).

(20) The reimbursement of tuition fees will not be subject to FBT provided the following conditions are met:

- a. The staff member would have been entitled to a tax deduction on their personal income return if the University had not reimbursed the fees and the staff member had paid the tuition fees themselves (known as the ‘otherwise deductible rule’);
- b. The staff member completes the “Claimant’s Expense Payment Benefit Declaration” section that is contained within the Staff Domestic Expense Reimbursement Form when they seek reimbursement.

(21) The organisational unit is responsible for collecting the appropriate supporting documentation and in assessing and recording the correct FBT liability when approving the financial assistance and the reimbursement.

(22) The staff member is required to consider whether the ‘otherwise deductible rule’ applies when submitting the Study Assistance Form for Professional Staff. The staff member would generally be entitled to a tax deduction if there is a direct connection between their studies and their work activities at the time the tuition fees were incurred. However, staff members should check with their personal tax advisors or the Australian Taxation Office if they have any questions or concerns.

(23) Reimbursement of HECS-HELP and tuition fees that are subject to FBT will be reported on the staff member’s Pay as You Go (PAYG) Payment Summary according to the reportable fringe benefit requirements outlined in the [Fringe Benefits Tax \(FBT\) Guide](#) and [FBT web page](#).

# Section 7 - Applying for and Claiming Support

## Application for Study Assistance

(24) Each semester the staff member seeking study assistance must complete a [Study Assistance Form for Professional Staff](#). The form requires the staff member to provide evidence to the Head of their enrolment, their preferred study assistance options, and any other information required by the Head to assess the staff member's claim for assistance.

(25) Continued support is conditional upon successful completion of enrolled courses in each semester of the program of study.

(26) Once approved by the Head, details of the approved study assistance program must be recorded on the staff file and absences must be recorded on the staff member's timesheet (if required to keep a timesheet). Heads are to inform the staff member's supervisor of the details of the assistance package the Heads has approved.

## Claiming Approved Financial Support

(27) Following successful completion of enrolled courses for the semester, a staff member enrolled in an approved program can claim financial assistance as previously approved by the Head.

(28) In the event that the staff member commences a new position with a different organisational unit, it is their responsibility to gain approval from their new Heads by completing another [Study Assistance Form for Professional Staff](#). The staff member should discuss this with the new Head prior to commencing in the new position.

(29) The University provides financial and other forms of study assistance in order to enhance a staff member's contribution to the work of this University. In the event of a staff member resigning or an appointment terminating prior to the end of the semester in which financial support has been approved in principle, no reimbursement will be made.

(30) The staff member must complete and submit the following to their Organisational Unit Finance Officer for processing and approval before the reimbursement will be made:

- a. Staff Domestic Expense Reimbursement Form including signing the Claimant's Expense Payment Benefit Declaration section and including the appropriate account code (see below); and
- b. Tax invoice from the educational institution:
  - i. Receipt of proof of payment to the educational institution;
  - ii. Proof of successful completion of enrolled subjects;
  - iii. Copy of approved Study Assistance Form for Professional Staff.

Account Code	Description	Information
650230	Self Education & HECS Reimbursement - FBT	Reimbursement of self-education expense associated with studies undertaken by UQ staff that is subject to FBT, including reimbursement for HECS / HELP loan repayment.
650240	Self Education Expense Reimbursements - non-FBT	Reimbursement of self-education expenses associated with studies undertaken by UQ staff that is not subject to FBT, excludes reimbursement for HECS / HELP loan repayments because the otherwise deductible rule applies as per <a href="#">Fringe Benefits Tax (FBT) Guide</a> .

(31) Information for claiming approved financial support is contained in [Outgoing Payments Procedure](#).

## Applying For and Recording Leave

(32) Staff must submit applications for leave to their supervisor through [Workday](#).

## Status and Details

<b>Status</b>	Historic
<b>Effective Date</b>	19th May 2014
<b>Review Date</b>	19th May 2017
<b>Approval Authority</b>	Chief Human Resources Officer
<b>Approval Date</b>	19th May 2014
<b>Expiry Date</b>	26th August 2025
<b>Policy Owner</b>	Phil Vaughan Chief Human Resources Officer
<b>Enquiries Contact</b>	Human Resources Division