Study Assistance for Staff Procedure

Section 1 - Purpose and Scope

(1) This Procedure provides information on enactment of the Study Assistance for Staff Policy and applies to Eligible Employees of the University, undertaking a Program of Study.

(2) Staff should read the Study Assistance for Staff Policy before reading this Procedure.

Section 2 - Process and Key Controls

(3) Applications for the Study for Staff subsidy are reviewed by the Authorised Officer with the relevant sub-delegated power and require support from the Heads of Organisational Unit, prior to final assessment and determination by Human Resources.

(4) Applications for reimbursement for externally delivered study must have approval prior to enrolment and commencement of the study and are reviewed and approved by the Authorised Officer or the Head of Organisational Unit (in accordance with the relevant sub-delegated power and financial limit).

Section 3 - Key Requirements

Part A - Applying, determining and continuing to access financial support

UQ delivered study: Study for Staff

Applications to access Study for Staff

(5) An approved Program of Study for this Subsidy is any Graduate Certificate program made available by the University, excluding research or placement/intern courses.

(6) An Eligible Employee seeking financial support by way of an upfront subsidy under Study for Staff must apply to the Authorised Officer and the Head of their Organisational Unit.

(7) To apply, the Eligible Employee must complete a 'Study for Staff Application' Request Form in Workday when applications are open.

(8) Applications may be made on an annual basis between September and November only.

(9) The level of subsidy that may be available is set out in the Policy.

(10) All relevant eligibility requirements must be met to access Study for Staff.

Eligibility requirements for Study for Staff

(11) To access the subsidy Eligible Employees must be able to study while working as part of their citizenship,

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residency or visa conditions.

(12) Where Fixed Term, the Eligible Employee must have a contract duration that extends beyond the end of the teaching semester, to obtain the subsidy for the that semester.

(13) An Eligible Employee:

a. May not be in receipt of any additional subsidy or scholarship.
b. Must be performing at a satisfactory level or higher in their current role.
c. May only access Study for Staff where they are intending to undertake an approved Program of study by the University. Human Resources may consider discretionary approval of an application for an alternative postgraduate program of study at UQ which is not research based in exceptional circumstances. This may only be approved where prior endorsement by the Authorised Officer and Head of Organisational Unit is provided.
d. May only undertake one course per semester, to balance study and work commitments unless otherwise approved by the Authorised Officer and Head of Organisational Unit on a case-by-case basis.
e. Must notify HR as soon as practical, of any changes that could affect their ongoing eligibility using the Study for Staff Continuation Request Form in Workday.

(14) Where an Eligible Employee is intending to access the 75% subsidy under Study for Staff the Eligible Employee must, in addition to other eligibility requirements:

a. be applying for an approved program that is a Full Fee program; and
b. provide specific and detailed evidence demonstrating that the approved Program of Study and all underlying courses are directly relevant to work they undertake in their current role.

Determining an Application for Study for Staff

(15) Determining an application for Study for Staff requires initial consideration from the Authorised Officer. If supported, the Head of the relevant Organisational Unit will assess for endorsement, followed by final decision by Human Resources.

(16) Applications are considered on a case-by-case basis. On assessment, the Authorised Officer may approve, request more information or refuse an application.

(17) The Authorised Officer must consider;

a. Is the employee an Eligible Employee?; and
b. Does the employee meet the Eligibility Criteria as outlined in clauses 11-14? and;
c. Does the employee require any additional support such as leave as outlined in Part B? and;
d. Is the developmental opportunity and additional support on balance with the employee's workload commitments?

   And where the application includes a request to access a 75% subsidy;
e. Does the evidence supplied meet the ‘relevancy test’ according to the ATO Guidelines?

(18) Following approval by the Authorised Officer, the Head of Organisational Unit has discretion to approve, request more information or refuse an application.

(19) Where the Head of Organisational Unit approves an application, they are acknowledging that should the ATO relevancy test not be met, any Fringe Benefits Tax implications will be borne by their Organisational Area.

(20) Human Resources will only assess an application for Study for Staff following approval from the Authorised Officer and Head of Organisational Unit. Human Resources, in assessing against the Eligibility Criteria in clauses 11-14 can for any application:

a. Approve,
b. Conditionally approve (for example, where a fixed term contract ends after the first semester of study).
c. Require more information, and/or
d. Refuse.

Ongoing access to Study for Staff

(21) An Eligible Employee who wishes to continue to access Study for Staff must complete a Study for Staff – Continuation Request Form in Workday.

(22) The Request Form must be submitted prior to the commencement of classes for any semester of study at UQ.

(23) Failure to submit the Study for Staff – Continuation Request Form prior to the specified deadline will result in removal of the subsidy.

(24) In special circumstances the Study for Staff - Continuation Request Form will be accepted after the commencement of study only at the complete discretion of Human Resources and no later than the day prior to Census Date.

Externally delivered study: Reimbursement

Applications for reimbursement

(25) An Eligible Employee wishing to undertake a Program of Study and claim a reimbursement must apply to the Authorised Officer and/or Head of Organisational Unit.

(26) Application for financial assistance through reimbursement must be made prior to enrolling in the course, for each semester study is intended to be undertaken.

(27) To access the reimbursement, the Eligible Employee must meet eligibility requirements for reimbursement.

(28) The Eligible Employee is required to consider whether the 'otherwise deductible rule' applies when submitting the Study Assistance Form.

Eligibility requirements for reimbursement

(29) Reimbursement is only available where:

a. Prior approval from the Authorised Officer and/or Head of Organisational Unit has been given, indicating the level of reimbursement possible; and
b. The enrolled course that was approved has been successfully completed; and
c. Tuition fees have been paid up front by the Eligible Employee; and
d. The Eligible Employee has submitted a Study Assistance Form evidencing the above.

Determining an application for reimbursement

(30) The level of financial assistance and/or leave, will be determined at the sole discretion of the Authorised Officer and/or Head of Organisational Unit in accordance with the Study Assistance for Staff Policy and this Procedure.

(31) In determining the application, consideration must be given to the following:

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

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

a. 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. completes the “Claimant’s Expense Payment Benefit Declaration” section that is contained within the Staff Domestic Expense Reimbursement Form when they seek reimbursement.

(33) Where the Authorised Officer / Head of Organisational Unit approves an application, they are acknowledging that should the ATO relevancy test not be met, any Fringe Benefits Tax implications will be borne by their Organisational Area

(34) The Organisational Unit where approval for reimbursement was given, 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.

(35) The reimbursement will be made from the approving organisational unit funds. No reimbursements will be made for deferred HECS-HELP or other deferred payment arrangements.

Reimbursement – impact of change in employment arrangements

(36) Should an approved Eligible Employee commence a new position with a different organisational unit, they must apply for approval anew by completing another Study Assistance Form. The Eligible Employee should discuss this with the new Authorised Officer and/or Head of Organisational Unit prior to commencing in the new position.

(37) On an appointment terminating prior to the end of the semester in which financial support has been approved in principle, no reimbursement will be made.

Claiming a reimbursement

(38) Following successful completion of enrolled courses for the semester, an Eligible Employee enrolled in a Program of Study can claim financial assistance as previously approved by the Head of Organisational Unit, provided eligibility requirements have been met.

(39) To claim the financial reimbursement, an Eligible Employee 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; and
b. Tax invoice from the educational institution:
c. Receipt of proof of payment to the educational institution;
d. Proof of successful completion of enrolled subjects;
e. Copy of approved Study Assistance Form.

(40) Information for claiming approved financial support is contained in the Outgoing Payments Procedure.

Part B - Additional support for study

Attending Classes

(41) Approved applications may be granted up to three (3) 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).

(42) Up to an additional three (3) hours per week time off to attend classes in which they are enrolled can be granted by the approving Authorised Officer. This additional time must be made up within a timeframe approved by the Authorised Officer or Head of Organisational Unit and is not recorded on their timesheet as time worked.

(43) Staff may choose to apply for Special Leave to Attend Course in Workday for leave to attend classes under clause 41. Leave under these arrangements are managed between the staff member and Authorised Officer.

(44) To further accommodate their study, staff may request flexible working arrangements available to them under the Enterprise Agreement and the Flexible Work Policy.

Compulsory activities while studying

(45) Employees who have approved financial support, may apply for paid Study Leave to:

a. Study for an examination, and/or
b. Attend an examination, or
c. Where no examination forms part of their course, to work on an assignment.

(46) The Authorised Officer and/or Head of Organisational Unit may approve Leave for clause 45 at the rate of four (4) hours Study Leave for each two units or equivalent course in which the Eligible Employee is currently enrolled.

(47) The Study Leave must only be approved according to the operational requirements of the organisational unit and is only granted for study prior to final examinations/assignments.

(48) Study Leave under clause 45 may be applied for as ‘Other Paid Leave’ with the specified reason ‘Exam Leave’ in Workday. Leave under these arrangements are managed solely between the staff member and Authorised Officer.

(49) Where Study Leave under clause 45 is exhausted, Eligible Employees may request to access other available entitlements in line with relevant policies such as:

a. Annual Leave,
b. Leave Without Pay,
c. Flexi-time,
d. Voluntary Banked Time, or
e. Time Off In Leu.

Section 4 - Roles, Responsibilities and Accountabilities

Employees

(50) An Eligible Employee is responsible for providing accurate information in addressing the eligibility criteria and

when making an application under this Procedure.

(51) It is expected that the Eligible Employee would discuss any intent to seek Study Assistance with their Authorised Officer, prior to making an application and incorporate this into their Annual Performance Development goals and/or Career Aspirations in Workday. This should include information on how their proposed study arrangements are balanced with their workload commitments.

(52) Eligible Employees are responsible for liaising with their Authorising Officer, any leave applications or arrangements for Study Leave, and managing leave applications accordingly.

(53) Eligible Employees are responsible for informing their supervisor and/or Authorised Officer and Human Resource of any changes that may affect their ongoing eligibility as soon as possible.

(54) Ensuring all requirements to retain ongoing access for Study for Staff or claim a Reimbursement are the responsibility of the Eligible Employee.

Authorised Officers and Head of Organisational Unit

(55) The Authorised Officer is responsible for undertaking an initial assessment of the Eligible Employees application and determining if the application meets the eligibility criteria.

(56) The Authorised Officer is responsible for reviewing the employee self-evaluation, providing any feedback and if approving any study assistance, providing for this within their manager evaluation as part of the Annual Performance Development goals or career aspirations.

(57) The Authorised Officer and/or Head of Organisational Unit are responsible for recording and managing any FBT implications of any approved reimbursement for study.

(58) The Head of Organisational Unit is responsible for reviewing and providing feedback on any application made to access Study for Staff or Reimbursement.

(59) The Authorised Officer and/or Head of Organisational Unit is responsible for overseeing any leave applications or arrangements for Study Leave by their employee. Leave arrangements are to be determined between the Employee and their Authorised Officer.

(60) The Head of Organisational Unit is responsible for any Fringe Benefit Tax incurred where an application for Study for Staff made to obtain a 75% subsidy was approved, and the Eligible Employee did not meet the ATO Guidelines for any aspect of study undertaken while accessing the subsidy.

(61) The Head of Organisational Unit is responsible for any Fringe Benefit Tax incurred where an application for reimbursement is approved.

Human Resources

(62) Human Resources is responsible for final review and decision on any application for and associated continuation of Study for Staff made in Workday.

(63) Human Resources will reach out to the applicant, Authorised Officer and/or Head of Organisational Unit to obtain clarification on any information required to decide on an application for Study for Staff.

(64) The application of the up to $1333 per FBT year subsidy will be monitored by Human Resources to address any potential FBT implications of applying the ‘in house benefit’. This may involve an adjustment to the subsidy at the end of the FBT year to remove risk of FBT being triggered.

(65) Human Resources is not responsible for approving any Study Leave or other leave arrangements. These are to be agreed and managed between the Eligible Employee and Authorised Officer.

Section 5 - Monitoring, Review and Assurance

(66) The Authorised Officers who supervise employees who access study assistance are responsible for ensuring compliance with legislative obligations and the application of this Procedure.

(67) Human Resources is responsible for reviewing and monitoring the effectiveness of this Procedure.

Section 6 - Recording and Reporting

(68) Applications and continuation records for Study for Staff will be recorded within Workday.

(69) The Authorised Officers who supervise employees who access study assistance are responsible for recording arrangements of any reimbursement application through to completion.

Section 7 - Appendix

Definitions

Term	Definition
ATO Guidelines	Refers to the 'relevancy test' for claiming expenses for study that either: 1. maintains or improves specific skills or knowledge required in their employment activities; or 2. results in, or is likely to result in, an increase in the employee's income from their current employment activities.
Authorised Officer	The officer authorised to exercise relevant power or function in accordance with the Human Resources Sub-delegations Schedules and includes the Eligible Employee's supervisor.
Eligible Employee	Means an employee that is a current fixed-term and/or continuing employee with more than six (6) months of continuous service at the University. This excludes casuals, unpaid appointments, adjuncts and honorary staff members.
Enterprise Agreement	The University of Queensland Enterprise Agreement 2021-2026, or as amended or replaced.
Fringe Benefits Tax (FBT)	Fringe Benefits Tax payable by the University because 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.
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).
Program of Study	Refers to any study undertaken through a recognised tertiary or vocational education institution (including TAFE), leading to a recognised qualification or a specific course designed and provided by the University. Note: the Study for Staff restricts this to only those Programs of Study specified in clause 5.
The University	The University of Queensland.
TOIL	Time off in lieu.
Tuition Fees	Course fees.
VBT	Voluntary Banked Time.

Term	Definition
VET	Vocational Education and Training.

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