

Tuition reimbursement

Employee Culture - Human Resources

Policy Number: 8142.675

Revision Date: 3/20/2026

Effective Date: 4/3/2026

Issue Date: 4/3/2026

POLICY:

The Minnesota Department of Human Services (DHS) is committed to ensuring a fair and equitable process for tuition reimbursement in compliance with all applicable collective bargaining agreements, administrative procedures, and laws.

AUTHORITY:

[26 USC 127: Educational assistance programs \(Webpage\)](#)

[Minnesota Statutes, section 43A.09, "Recruitment" \(Webpage\)](#)

[Minnesota Statutes, section 43A.21, "Training Programs" \(Webpage\)](#)

[AFSCME Collective Bargaining Agreement](#)

[MAPE Collective Bargaining Agreement](#)

[MNA Collective Bargaining Agreement](#)

[MMA Collective Bargaining Agreement](#)

[Nonrepresented Plan](#)

[Managerial Plan](#)

APPLICABILITY:

DHS-wide

Employees may be subject to disciplinary action, up to and including termination, for failure to comply with policies.

PURPOSE:

The purpose of this policy is to establish the DHS tuition reimbursement program requirements and eligibility.

DEFINITIONS:

Degree program: a course of study leading to an academic degree.

Degree: a qualification awarded to students upon successful completion of a course of study in higher education, usually at a college or university. These institutions commonly offer degrees at various levels usually including associates, bachelors, masters, and doctorates.

PROCEDURES:

A. Tuition reimbursement eligibility

1. The courses must relate to the work of DHS and be part of a degree program that is related to any occupation represented within the agency.
2. The course must be graded, and part of a degree program offered by an accredited school.
3. Employees must satisfactorily complete their initial probationary period with DHS, prior to registering for any course for which the employee intends to request reimbursement.

B. Tuition reimbursement amounts

1. Employees may receive tuition reimbursement for 75 percent of the tuition cost with a maximum reimbursement cap of \$2,000 per semester and \$4,000 per fiscal year. This cap may be lifted at the discretion of senior executive leadership based on total participation.
2. The agency is not responsible for and does not assume any responsibility for tuition costs beyond the 75 percent reimbursement rate or annual reimbursement cap.

C. Prohibited reimbursement. Employees will not receive reimbursement for:

1. other school related costs such as lab fees, access fees, tech fees, books, etc.;
2. tuition the employee is receiving reimbursement for elsewhere, or duplicative reimbursement; or
3. job related licensures or license renewal.

D. Limitation and tracking of funds

1. Funds available for tuition reimbursement are limited to a cap approved by Financial Operations Division (FOD) each fiscal year. As a result, reimbursement is handled on a first-come, first-served basis unless otherwise approved by FOD.
2. The Agency-wide Development and Learning (ADL) Division tracks and reports the amount of pre-approved tuition reimbursement to DHS Human Resources (HR) and Financial Operations Division (FOD) on a quarterly basis to monitor the amount of funds available.

E. Fiscal year (July 1 – June 30) considerations: If an employee completes paperwork in one fiscal year but the class ends in the following fiscal year, the employee is reimbursed with funds from the fiscal year in which the class ends (e.g., a class the employee starts in May but finishes in August is reimbursed with the funds available in August rather than the funds available in May).

F. Class cancelation

1. The agency is not responsible and does not assume any responsibility for tuition or any other fees incurred from a canceled class.
2. If a preapproved class on the employee's tuition reimbursement form gets cancelled, the employee needs to send an email to the [DHS Central Office Training mailbox](#) to request that class be removed from their tuition reimbursement preapproval paperwork.

G. Internal Revenue Service (IRS) regulations and tax reporting information: Any reimbursement request submitted beyond 60 days or more after the completion date of the course or for more than \$5,250.00 per calendar year will result in income tax withholding or nonpayment. If more than one class is taken during a semester, the 60 days will begin after the final course completion date.

H. Requesting pre-approval for tuition reimbursement.

1. Employees must complete the [Request for Approval to Incur Special Expenses form \(DHS-3274\) \(PDF\)](#) and the [Tuition Reimbursement Authorization form \(DHS-7836\) \(PDF\)](#) and necessary attachments including:
 - a. course descriptions; and
 - b. documentation of the cost per credit.
2. Supervisor must approve the Request for Approval to Incur Special Expenses form to receive pre-approval for tuition reimbursement. Division director approval is not needed for this process.
3. Employees:
 - a. must submit the Request for Approval to the [DHS Central Office Training mailbox](#) at least 30 calendar days before the start date of the class; or
 - b. may request a waiver if submitting less than the 30-day timeline by emailing the [DHS Central Office Training mailbox](#) prior to the start date of the course.
4. Employees are not eligible to apply for tuition reimbursement if the class has already started or ended.
5. ADL Division will:
 - a. review the tuition reimbursement request;
 - b. research eligibility;
 - c. provide preliminary approval;
 - d. submit the tuition reimbursement request to the ADL director for final approval; and
 - e. notify employees of approval or explanation of denial within 14 calendar days of receipt.
6. Employees may appeal the decision of denial within 30 calendar days of receiving notification by emailing the [DHS Central Office Training mailbox](#).

- I. Employees must submit a new [Request for Approval to Incur Special Expense form \(DHS-3274\) \(PDF\)](#) and [Tuition Reimbursement Authorization form \(DHS-7836\) \(PDF\)](#) for approval, if a class changes.
 1. Approvals are only for specified classes requested on the [Tuition Reimbursement Authorization form \(DHS-7836\) \(PDF\)](#).
 2. Providing proof of course completion: All employees must submit the following to the [DHS Central Office Training](#) mailbox within 30 days of the semester's final class completion date:
 - a. a copy of the paid itemized receipt for the class;
 - b. a copy of the proof of class(es) completion marked either with a "pass" (if a pass/fail course), or a letter grade of "C" or above; and
 - c. a copy of the pre-approved packet they received.
- J. Processing payment for approved tuition reimbursement
 1. Employees must enter the tuition expenses and attach all the approved final paperwork to the employee Business Expense Report located on the Employee Self Service portal after being notified the tuition reimbursement has been approved for payment. When finished, employees need to click "complete" and notify their supervisor to approve the business expense.
 2. Supervisors will review the employee Business Expense Report through the Employee Self Service portal and click "approve" to approve the employee's business expense report.
 3. Financial Operations Division (FOD) Accounts Payable will complete the final review of the employee Business Expense Report and approve allowable tuition reimbursement.
 4. Employees will refer to [Expense reimbursement submission instructions](#), and [Attaching Receipts using Self Service](#) (PDF) for specific guidance on entering and approving employee business expenses.
- K. Student loan reimbursement tax withholding (Refer to [DHS policy 8142.640, "Student Loan Reimbursement"](#)):
 1. Current IRS regulations allow for student loan reimbursement under this policy to be excluded from federal income tax.
 2. These payments are still subject to state tax, and the employee is responsible for any needed supplemental tax withholding.
 3. MMB will treat the student loan reimbursement as income for state taxes and will withhold state tax on the employee's paycheck, which means the increase to the employee's net pay will not equal the full amount of the student loan reimbursement.

REVIEW:

Biennial

REFERENCES:

[DHS Policy 8141.385, "Learning plan" \(PDF\)](#)

[DHS Policy 8142.525, "Performance review" \(PDF\)](#)

[DHS Policy 8142.540, "Position descriptions" \(PDF\)](#)

[DHS Policy 8240.630, "Special expense reimbursement" \(PDF\)](#)

[MMB Administrative Procedure 4.4, "Special expenses" \(PDF\)](#)

[MMB Administrative Procedure 21, "Employee learning and development" \(PDF\)](#)

[MMB HR/LR Policy #1373, "Payment for job-related licensure" \(PDF\)](#)

[Federal Student Aid, "Public service loan forgiveness"](#)

ATTACHMENTS:

[Request for Approval to Incur Special Expenses form \(DHS-3274\) \(PDF\)](#)

[Tuition Reimbursement Authorization form \(DHS-7836\) \(PDF\)](#)

[Employee Self Service portal](#) (for employee Business Expense Report)

SUPERSESSION:

DHS administrative policy "Tuition Reimbursement Policy" effective 3/10/2023 and all policies, memos or other communications whether verbal, written, or transmitted by electronic means regarding this topic is superseded with this version, if any.

De Anna Conover, Assistant Commissioner
Department of Human Services
Office of Employee Culture