**270 EDUCATION ALLOWANCE (last updated 04/10/2020 Interim)**

**271 Definitions**

**a. "Education allowance" means an allowance to assist an employee in meeting the extraordinary and necessary expenses incurred by an employee by reason of service in a foreign area, not otherwise compensated for, in providing adequate elementary and secondary education for a child or children. (interim eff. 7/5/2009 TL:SR 711; final eff. 8/30/2009 TL:SR 715)**

**b. "Adequate school" means an elementary school (grades kindergarten and 1-8 or equivalent) or secondary school (grades 9-12 or equivalent) not requiring mandatory denominational religious instruction and providing an educational curriculum and services reasonably comparable to those normally provided without charge in public schools in the United States. The major criterion of "adequacy" is whether a child of normal ability, upon completion of a grade, or its equivalent, can enter the next higher grade in a public school in the United States.**

**The Department of State Office of Overseas Schools determines the “adequacy” of the schools at the overseas posts that are not U.S. Department of Defense Schools.**

**c. "Educational method" means: (1) "school-at-post"; or (2) "school-away-from-post"; or (3) "home study/private instruction"; or (4) special needs as defined in this section.**

**d. "School at post" means an elementary or secondary school within daily commuting distance of the employee's post of assignment.**

**e. "School away from post" means an elementary or secondary school so far beyond daily commuting distance of the employee's post as to necessitate board and room in connection with attendance.**

**f. "Home study/Private Instruction" means a complete academic course using correspondence course and/or other appropriate materials in the home and/or by private instruction.**

**g. "Child" means one of the children defined in Section 040m(2) and (4) and who is eligible for education at the elementary or secondary school level (grades K-12) except that such child must have attained the age of four years and must not have reached his/her 21st birthday (see section 276.24 for a special-needs exception to this upper age limit). A child with special needs under Sections 271m and 276.8 is considered to be covered by these regulations from birth (if the child would fall under the Individuals with Disabilities Education Improvement Act [IDEIA] if residing in the United States) and for grades K through 12 (if the child would be covered by Section 504 of the Rehabilitation Act of 1973 if residing in the United States). (Eff. 09/01/2019 TL:SR-976)**

**h. "School year" means the total number of calendar days involved in obtaining, by means of a specific educational facility, elementary or secondary schooling within one prescribed maximum rate in one 12 month period.**

**i. "Advanced Placement and International Baccalaureate Courses" are courses offered by The College Board (888 Seventh Avenue, New York, NY 10016) and the International Baccalaureate North America (200 Madison Avenue, New York, NY 10016), respectively. These are available to secondary school (grades 9-12) students and normally conclude with exams. A survey of exam-related IB and AP tests revealed expenses incurred are funded by U.S. public school districts, therefore, employees may claim full expenses for IB and AP fees per exam per child.**

**j. "Kindergarten", except for a special needs child under IDEIA, means a one school-year program similar to the U.S. public school program immediately preceding grade 1 and does not include the nursery school level. At posts where schools generally follow a U.S. school calendar (i.e. school year begins in August or September) the child needs to turn five on or before December 31 of that school year. At posts where schools follow another hemisphere calendar, a child needs to be at least four years and eight months old by the beginning of the school year. (See exception at 276.25) (Eff. 09/01/2019 TL:SR-976)**

**k. "Post-audit" means after approval (approbation) by post's authorizing official and after payment has been made to the employee. All supporting documentation, originals and certified copies, are to be kept under one cover, to be available to an office which has oversight authority.**

**l. “English as a Second Language (ESL)” - is additional assistance and/or instruction provided to a child not speaking English sufficiently well to participate fully in a school’s curriculum.**

**m. “Special Needs Education Allowance”: This allowance applies to children who, if residing in the United States, would fall under Public Law 108-446, the Individuals with Disabilities Education Improvement Act (IDEIA), or receive services or support pursuant to Section 504 of the Rehabilitation Act of 1973 (Section 504). (Eff. 09/01/2019 TL:SR-976)**

**n. “Base school at post” is usually the least expensive “adequate” school as determined by the Department of State, Office of Overseas Schools (See 271b.), or the U.S. Department of Defense School, where available to family members. (Interim eff. 7/5/2009 TL:SR 711; final eff. 8/30/2009 TL:SR 715)**

**272 Scope**

**272.1 Purpose**

**The education allowance is designed to assist in defraying those costs necessary to obtain educational services which are ordinarily provided without charge by the public schools in the United States, plus, in those cases where adequate schools are not available at the employee's post, the costs of room and board and periodic transportation between such posts and the nearest locality where an adequate school is available.**

**272.2 Rates of Education Allowance**

 **Rates of education allowance are provided for "school at post", "school away from post", "home study/private instruction", and “special needs education allowance”. Where a local school is deemed adequate by the Department of State, the "school at post" and the "school away from post" rates are identical. In this circumstance, the rate for "school away from post" does not reflect the costs of attending a boarding school but simply indicates the allowance available for an employee who desires to send his/her child away to school despite the availability of an adequate local school (see section 277.2 for allowable expenses). When a local school is deemed to be inadequate, a higher allowance rate is established to assist with the costs of attending a school away from the post. Separate rates are available for home study/private instruction (274.12b) and special needs education allowance (274.12c). An employee may not receive an allowance greater than the rate provided for the educational method selected except in connection with supplementary instruction or education of a special needs child. (Eff. 09/01/2019 TL:SR-976)**

**272.3 Selection of School (interim eff. 7/5/2009 TL:SR-711; final eff. 8/30/2009 TL:SR-715)**

**An employee has freedom of choice in school selection with reimbursement up to the rate cited in Section 920 for allowable expenses (Section 277). However, there is a restriction on the "at post" education allowance. If an employee chooses a school other than the base school on which the education allowance is calculated, reimbursement for all one-time fees under DSSR 274.12e is limited to an amount not to exceed the total of all one-time fees charged by the base school. If one-time fees exceed those of the base school, additional one-time fees may be reimbursed against the Section 920 education allowance rate as long as that maximum rate has not been reached. In cases in which a student is required to transfer schools for reasons beyond the family's control, the post may request a waiver of the maximum rate from the Director of the Office of Allowances.**

**Example 1: Child is in third grade at the base school (grades K-6) and one-time fees are paid which total $3,000. Child changes schools the following year and one-time fees are $2,500. The employee cannot be reimbursed under DSSR 274.12e for one-time fees since the maximum allowed of $3,000 was paid the previous year. Tuition for fourth grade at the new school is $10,000. DSSR Section 920 education allowance maximum for fourth grade at that post is $13,000. The employee can be reimbursed for the $2,500 one time fees at the new school under the DSSR Section 920 education allowance maximum since that maximum has not been reached ($13,000 minus $10,000 leaves $3,000 which can be used to reimburse for the $2,500 one time fees at the new school).**

**Example 2: Base school one-time fees are $1000. DSSR Section 920 Education Allowance maximum is $8,000. Employee has chosen non-base school where one-time fees are $3,000 and tuition is $6,000. One-time fees may be reimbursed at $1,000 (limited to the base school one-time fees). The other $2,000 of one-time fees may be reimbursed under DSSR Section 920 since the maximum has not been reached ($8,000 minus $6,000 leaves $2,000 which can be used to reimburse for the remaining $2,000 of one time fees at the non-base school).**

**Example 3: Base school one-time fees are $4,000. DSSR Section 920 Education Allowance maximum is $18,000. Employee has chosen non-base school where one-time fees are $6,000 and tuition is $17,000. One-time fees may be reimbursed at $4,000, leaving $2,000 not allowed under one-time fees. If the DSSR Section 920 maximum has not been reached, the $2,000 can be reimbursed under that maximum ($18,000 minus $17,000 with a remainder of $1,000 below maximum). Only $1,000 can be reimbursed to the employee, leaving the employee $1,000 out of pocket for the remaining one-time fees at the non-base school.**

**273 Application Including Estimates of Costs**

**After the employee, or a family member, has arrived at the post, an application may be filed (Section 960 Education Allowance Worksheet) including estimates of costs of tuition, books and supplies, required fees, room and board, and transportation for an education allowance grant on behalf of each child. (See allowable costs in Section 277.) However, an employee is expected to submit such receipts, billings, or other acceptable documentation of actual costs as are available at the time of the application. The application for each child shall be only for the school year, or fraction thereof, for which one maximum rate is applicable. Evidence of actual schooling costs must be submitted before the end of each school year or whenever requested by the officer designated to authorize allowances, the Department of State, or other responsible authority. (See Section 274.11b.)**

**274 Grant of Education Allowances (See also Section 077.32b.)**

**274.1 Amount**

**274.11 Normal Grant**

**a. An employee normally may be granted for each school year, or fraction thereof, on behalf of a child in grades K-12, up to the rate indicated in Section 920 for his/her post, grade and educational facility selected (Section 271.c) or in the case of home study and private instruction the rates indicated in Section 274.12b or in the case of a special needs child, the special needs education allowance rates indicated in Section 274.12c. (Eff. 09/01/2019 TL:SR-976)**

**b. However, the officer designated to authorize allowances is required to authorize smaller amounts when it is determined that the employee's expenses for education justify such lesser amounts. Prior to the end of the grant period, satisfactory documentation of actual allowable school costs incurred by the employee, including transportation, must be presented to the authorizing officer. If the employee cannot furnish documentation to justify actual expenses for a grant year, the employee will be required to pay any overpayments in excess of $100.**

**274.12 Other Amounts**

**The authorizing officer may authorize:**

**a. in addition to the amount authorized under Section 274.11 for "school at post", an amount up to $4,100 each school year for supplementary instruction (See Section 276.9.)(eff. 1/17/10 TL:SR-725);**

**b. in lieu of the "school at post" rate, a separate allowance rate of up to $10,500 each school year for home study/private instruction in grades K-8 and up to $21,500 in grades 9-12; however, if the local school/grade is adequate, reimbursement is limited to the school at post rate if it is lower than the home study/private instruction rate; (Eff. 8/5/18 TL:SR-948)**

**c. for the education of a special needs child in lieu of the "school at post" rate, a separate allowance rate each school year up to $71,500 for "school at post" plus up to $4,100 for supplementary instruction; or up to $71,500 for "home study/private instruction" including tutoring; or in lieu of the “school away from post” rate up to $87,900 for "school away from post" (See Section 276.8.); (Eff. 09/01/2019 TL:SR-976)**

**d. temporary continuance of the rate of the last previous post when the employee transfers and leaves his/her child in the same school (See Section 276.5.);**

**e. in addition to the amount authorized under Section 274.11 for "school at post", non-refundable amounts charged by schools as one-time fees, not recurring in subsequent years of enrollment such as building fees, registration fees, matriculation fees, or admission fees, plus annual fees charged to just certain children in a family. This subsection may not be used to pay for shares of stock in the school which make either the employee or the United States Government a shareholder in the school.**

**Example:**

**An annual Development Fee of $100 is charged by a school for each of the first two children but not for the remaining children. Section 274.12e provides authority to pay $100 to the employee for each of the two children in addition to grants of amounts of education allowance indicated in Section 920.**

**The head of agency or designee, may authorize a special advance (with employee signing a repayment agreement) to pay for extraordinarily large refundable deposits when required by the school at post. An extraordinarily large refundable deposit is defined as a deposit of at least $600 per family which the employee is required to pay to the school at post and for which the school will not accept alternative payments.**

**f. in addition to the amount authorized under Section 274.11 for “school at post”, fees related to English as a Second Language instruction for a child needing specialized assistance.**

**274.2 Termination**

**274.21 Normal Termination**

**A grant normally will terminate at the end of the school year, or fraction thereof, upon which the grant is based, when no amendment of the grant is required under Section 274.22.**

**274.22 Other Termination**

**Where a grant is not terminated normally under Section 274.21, it will be terminated as of the following applicable date:**

**a. the date the employee transfers or is separated;**

**b. the date the post's education allowance rate is revised in the child's grade and educational method (Section 920);**

**c. the date the educational method (Section 271c) for the child is changed;**

**d. the date the child is withdrawn from school for the remainder of the school year; or**

**e. any date specified by the officer designated to authorize allowances.**

**If the authorizing officer determines that revision of the grant is necessary in connection with the above terminations, the recomputed grant should provide for recovery of payment or increased payment when applicable. An employee who is forced to withdraw a child from a "school at post" or "school away from post" as a result of transfer should not be financially penalized by reason of unavoidable educational expense.**

**f. Where proration is determined to be the appropriate method of recomputation, the following formulas should be used. The lower of the two prorated amounts would be the amount to be granted. The 270 figure used in the formulas represents the calendar days in a typical school year. If the authorizing officer is able to determine the exact number of days in a particular school year, this figure may be used.**

**1. PRORATE MAXIMUM RATE**

 **Maximum school year allowance $\_\_\_\_\_\_\_\_\_ X Calendar days = $\_\_\_\_\_\_**

 **rate plus amount authorized = 270 Daily school attendance**

 **for supplementary instruction Rate**

**2. PRORATE EXPENSES**

 **Employee's school year = $\_\_\_\_\_\_\_ Calendar days = $\_\_\_\_\_\_\_**

 **expenses 270 Daily X school attendance**

 **Rate**

**274.23 Additional Grants for One School Year**

**An additional grant may be authorized on behalf of a child for the remainder of a school year following termination of the preceding grant. The total amount granted for that school year, however, may not exceed the highest maximum education allowance rate prescribed for the post during that school year in the child's grade and educational method selected, plus amounts, if any, for supplementary instruction authorized under Section 276.9. Exceptions are permitted in the circumstances described in Section 274.22a and if the employee elects temporary continuance of the rate of his/her last previous post in circumstances described in Section 274.12d.**

**275 Payments**

**Education allowances may be paid in advance, either by lump sum or by installments, only as necessary for the employee to meet periodic educational expenses or when a monetary advantage, such as a discount, would accrue to the Government. If a grant payment is made by lump sum, the authorizing officer must require proof of school payment within a reasonable amount of time in order to certify that school bills were paid at the beginning of the school year.**

**276 Additional Criteria**

**276.1 Posts in Evacuation/Authorized Departure Status**

**Refer to Chapter 600 - Evacuation/Authorized Departure Payments.**

**276.2 Special Eligibility Criteria**

**276.21 A special needs child under Section 271m and 276.8 is considered to be covered by these regulations from birth if the child would fall under IDEIA if residing in the United States and for grades Kindergarten through 12 if the child would fall under Section 504 if residing in the United States. (Eff. 09/01/2019 TL:SR-976)**

**276.22 When a child is attending a school away from post, the employee must show that, except during the period of attendance at a school away from post, the child normally resides with the employee at post. Such a showing is not required if (1) the post has the status of partially or fully unaccompanied or (2) the reason the child is not present at post is the medical clearance does not permit the child to be present at post during periods when the child is not attending a school away from post. (Eff. 09/01/2019 TL:SR-976)**

**276.23 When an employee is assigned to a post where children are not allowed, the employee may request the applicable “away from post” education allowance for his/her child in lieu of involuntary separate maintenance allowance (ISMA) for that child. (Eff. 09/01/2019 TL:SR-976)**

**276.24 A child who has reached the age of 21 during a school year remains eligible for an education allowance only until the end of that school year, except that a child with special needs who has not yet completed grade 12 remains eligible for a Special Needs Education Allowance (sections 271m and 276.8) until the end of the school year that is in progress when he or she reaches the age of 22. (Interim eff. 6/6/2010 TL:SR-735; final eff. 7/4/2010 TL:SR-737)**

**276.25 Posts may request a waiver of the minimum age required to enter school if either a. or b. pertains. Waiver requests must be addressed to the Director, Office of Allowances, U.S. Department of State. Waivers do not apply to nursery school level programs (see DSSR 271j). (eff. 7/10/2016 TL:SR-894)**

**a. All schools at post have a standard age for admission which is less than the minimum age required for entry into Kindergarten in the U.S. public schools and admission is necessary in order to ensure admission to a school at post for compulsory education the following year. A waiver request for this reason should be for employees who intend to be at post at least two more years. (eff. 7/10/2016 TL:SR-894)**

**b. Host country law requires school attendance at an age younger than is standard in the U.S. and the program is similar to a one-year kindergarten offered in U.S. public schools. For a waiver under this condition the post does not need to request it for each individual child but rather cite the host country law provisions and the impact on personnel at post. Following consultation with the Office of Overseas Schools, if warranted the Director, Office of Allowances, will grant a waiver which will remain in effect as long as the host country has that age requirement. (eff. 7/10/2016 TL:SR-894)**

**c. Reimbursement under either a. or b. for the school year is limited to allowable “school at post” expenses (DSSR 274.11 and DSSR 277.1) not to exceed the “at post” education allowance rate listed in DSSR Section 920 for the post for Kindergarten. (eff. 10/4/2015 TL:SR-874)**

**276.3 Child in the United States**

**An education allowance shall not be paid for a child in the U.S.: (1) who has a natural or adoptive parent or step-parent residing in the U.S. (except where the employee establishes that the parent residing in the U.S. is divested of legal custody of the child or is mentally or physically unfit to care for the child or the step-parent is estranged from the employee); or (2) on whose behalf a separate maintenance allowance is being paid; or (3) for the 12-month period immediately following the child's arrival at a selected educational institution under educational travel authority (DSSR 280).**

**276.4 Child Residing in Foreign Area**

**276.41 When the U.S. is the official SMA location, but the child is residing in a foreign area, the employee is not eligible for education allowance payments on behalf of that child.**

**276.42 When a foreign post is designated as the official Involuntary SMA location, the employee may be eligible for an education allowance on behalf of a child residing at that location, unless the child has arrived at a selected educational institution under educational travel authority within the last 12 months. (DSSR 262.5 and DSSR 282)**

**276.5 Employee Transfers to a New Foreign or Non-Foreign Post But the Child Remains in Same School**

**276.51 Transfers to a New Foreign Post**

**An employee, assigned to a post in a foreign area, who is officially transferred to a new foreign post while his/her child is attending school, has a choice of allowances if the child remains in the same school. Following transfer to the new foreign post, the employee may elect to receive and be granted the rate of education allowance of the last previous post instead of the rate of the new post. If this election is made, the rate of the last previous post continues only until the end of that school year. After that, the rate of education allowance at the new post is payable for costs of any further education received. (See Section 274.23.) An employee shall furnish a copy of the last previous grant to facilitate computation.**

**276.52 Transfers to a New Non-Foreign Post**

**Where the employee, assigned to a post in a foreign area, receives official notice of transfer to a new post in a non-foreign area while the child is attending school and remains in the same school while the employee transfers, the head of agency may waive recovery of all or portions of the education allowance advanced if satisfied that such recovery would be against equity and good conscience or against the public interest.**

**Evidence weighing against recovery and meriting exercise of the waiver includes circumstances where:**

**a. the child's educational progress would be affected by the withdrawal of the child from the school before the end of the school year; or**

**b. the school would make no refund of tuition and other payments even if the child were to be withdrawn from the school before the end of the school year.**

**Any waiver granted under this section shall be reported promptly to the Secretary of State, citing these regulations and describing the circumstances.**

**276.6 Employee Delayed Enroute to Post of Assignment**

**Where an employee who is delayed by temporary duty prior to arrival at a foreign post incurs educational expense on behalf of a child, any education allowance grant for such child may cover the period of temporary duty. The grant is not to be made until the employee or a family member arrives at the post of assignment.**

**276.7 Transfers or Initial Assignment from U.S. to Foreign Post**

**When an employee commences a tour of duty after the beginning of a school year for an official assignment from the U.S. or other non-foreign area to a foreign post with inadequate schools and a higher "away from post" education allowance, an education allowance may be granted for a certain period prior to departure from the U.S. The grant may include costs incurred while employed by the U.S. Government in accordance with the following criteria:**

**276.71 payment under this section may include up to one school semester of tuition, fees, room/board, for the school year in progress at the time of employee's departure for post;**

**276.72 reimbursement may not be received prior to employee's arrival at a foreign post and may not exceed the maximum allowance for the foreign post; and**

**276.73 the child's attendance at the beginning of the school term must be fairly attributable to the pending assignment of the employee with documentation showing that the assignment was official or, in cases requiring Congressional approval, nomination was put forward by the agency prior to commencement of the semester being reimbursed.**

**276.8 Child with Special Needs (Eff. 09/01/2019 TL:SR-976)**

**An employee with a child with special needs requiring additional education and related services may be granted an education allowance for that child by the authorizing officer in lieu of the school-at-post, home study/private instruction, or school-away-from-post rate (Section 274.12c). This benefit is available from birth to the 21st birthday for children that would fall under IDEIA if residing in the United States (see exception to upper age limitation for circumstances described in section 276.24) and for grades Kindergarten through 12 for children that would fall under Section 504 if residing in the United States. Attendance may be Away From Post when the necessary services required for the child's education are not available at post. (Eff. 09/01/2019 TL:SR-976)**

**When the child is attending school at the foreign post of assignment, the authorizing officer may grant a Special Needs Education Allowance for the purpose of an evaluation for the possibility of a disability when presented with supporting documentation from a school, medical professional, or other professional trained and experienced in work with disabled children. (Eff. 09/01/2019 TL:SR-976)**

**a. The authorizing officer may authorize reimbursement for allowable expenses up to the maximum rate provided in SR 274.12c for the method chosen (currently $71,500 for "school at post" plus $4,100 for supplementary instruction or $71,500 for "home study/private instruction" including tutoring; and $87,900 for "school away from post" including, when necessary, educational consultant fees expended after assignment and prior to arrival at the foreign post of assignment, as well as after arrival at the foreign post of assignment). Documentation required:**

**(1) Based on consultation with the agency's Medical Office, the employee must provide the authorizing official written evidence that the child is eligible for a Special Needs Education Allowance (SNEA) under DSSR 271m; and**

**(2) There must be an Individual Learning Plan (ILP) - or equivalent prepared by a qualified medical or educational professional which delineates the educational services required to provide for the child's special needs. Reimbursement may only be for those services provided for in the ILP, which are normally provided free of charge in U.S. public schools. For a child under age three, reimbursement is limited to those services provided for in the Individual Family Service Plan (IFSP) which are normally provided free of charge in U.S. public schools. (Eff. 09/01/2019 TL:SR-976)**

**b. Allowable Testing, Counseling and Travel - Educational diagnostic testing as required by a school or medical/education authority is allowed. The costs of medical, including psychiatric and psychological treatment for the child's condition are not to be included in such grants. However, psychological and counseling services performed by properly trained, qualified personnel such as a psychologist, licensed clinical counselor, licensed clinical social worker, and school psychologist may be authorized for students with disabilities who have chronic severe behavioral, emotional, or social difficulties and additional school supports are required to help the student achieve annual goals, when such services are related to the child’s disability and are included in the ILP document. (Eff. 09/01/2019 TL:SR-976)**

 **Travel of a family member (see Section 040m) to accompany a child between the foreign post and the school or to accompany for the required diagnostic testing from the post to the most reasonable point where it can be performed and return may be included within the allowance when deemed necessary by the authorizing officer. Travel from a foreign post may also be authorized for an interview prior to enrollment when such interview is absolutely required for the child's admittance into the school. Travel for the interview purpose is restricted to one round trip while the parent is assigned to a foreign post. (Travel for exploratory or familiarization purposes is not authorized.)**

**c. Additional Allowable Expenses (Eff. 09/01/2019 TL:SR-976):**

**--Expenses itemized in SR 277 based on selected method of education**

**--Rental of equipment (e.g., amplification and auditory devices) necessary for services required by the ILP or IFSP when not reasonably available at the school**

**--Purchase of software may be authorized when it is necessary for required course work and has no application beyond that course. Purchase of any equipment that has broader use than for the required educational services is not allowable, such as computer hardware.**

**--Extended School Year expenses are allowable only when actually required for the child's special need according to the ILP or IFSP.**

**--Private individual tutoring in conjunction with attendance at post school may be authorized only when a service is educationally required and not available at the school attended.**

**--Services and support both outside of school hours and/or in non-educational settings when included in the ILP and normally free of charge in U.S. public schools.**

**d. Responsibility for documentation rests with the employee. Authorizing officials are not permitted to authorize payment when documentation of allowable items is not clear.**

**\*276.81 Costs of Services Exceed Maximum (Interim Eff. 04/10/2020)**

**\*In exceptional circumstances, when costs of services provided for in the ILP or IFSP exceed the maximum rate established in SR 274.12c, the head of agency or authorizing official at post may authorize not to exceed an additional 50% reimbursement for allowable items on a post-audit basis. Additional reimbursement, for example, would not exceed $35,750 for "school at post" if the allowance were $71,500 and would not exceed $43,950 for "school away from post" if the allowance were $87,900. After this authority is exercised, the following must be held on file at post subject potentially to post-audit review: listing of all items found to be allowable by the authorizing official and reimbursed, evidence the expenses were actually incurred, statement by the authorizing official that the child meets the special needs definition and the reimbursed services are in accordance with the child's ILP or IFSP. Reimbursement is not to be made for projected or likely expenses. Requests for reimbursement for allowable expenses above the additional 50% maximum must be submitted to the Director, Office of Allowances, U.S. Department of State.**

**276.9 Supplementary Instruction (eff. 5/18/2014 TL:SR 838)**

**Supplementary instruction may be reimbursed up to the maximum shown in Section 274.12a in addition to the "school at post" education allowance for only the following reason(s):**

**a. the child’s school at post does not provide instruction in academic subjects generally offered by public schools in the United States, such as United States history, civics, computers, American literature, English grammar, Advanced Placement or International Baccalaureate Courses;**

**b. the child’s school at post offers its curriculum in a foreign language which the child does not know well enough for progress in the curriculum;**

**c. the child’s school at post requires additional instruction to enable the child to (1) enter a grade, remain in the same grade, or complete a grade in the school; or (2) successfully complete an academic course in order to progress to the next level in the sequence of courses;**

**d. the child’s school at post documents that a child returning to post following authorized/ordered departure/evacuation requires additional instruction to successfully complete the current school year;**

**e. the child’s school at post does not offer a Gifted and Talented (GT), or equivalent, program. The employee must show one of the following in order to use Supplementary Instruction funds for a GT academics-only (math, science, languages, social studies, however, not physical education or the arts) program: (1) a letter from the child’s previous school that the child qualified for and participated in a GT program; (2) a letter from the child’s current school which endorses that the child’s performance qualifies for a GT program which the school cannot provide; or (3) the results of a standardized GT test(s) which show the child eligible to participate in a GT program.**

**276.10 Upon Death of Employee**

**When at the time of an employee's death, that employee had a child enrolled in a school and was eligible for an education allowance under these regulations, a grant may be made to allow completion of the current school year at that school.**

**277 Allowable Expenses (Interim eff. 7/5/2009 TL:SR 711; final eff. 8/30/2009 TL:SR 715)**

**Except as otherwise provided in Section 276, costs of items listed below may be granted by the authorizing officer to the extent that they are not refundable to the employee by the school. Reduced rates for tuition or related costs or transportation resulting from the attendance of more than one child in the school shall be reflected in the employee's application for each child. Where costs are in local currency, United States dollar estimates shall be based on the most favorable rate of exchange available to the employee on the date of application. The application shall show the exchange rate used (box 18 of the SF-1190 or remarks area on Section 960 Education Allowance Worksheet if used as attachment to SF-1190).**

**277.1 "School at Post" (See Section 271d.) (eff. 10/4/2015 TL:SR-874)**

**a. Basic tuition for required courses;**

**b. necessary elective courses offered by the school which would be required by public schools in the United States;**

**c. books and supplies required by the school but normally provided free of charge in public schools in the United States;**

**d. required fees - such as laboratory, library, registration, matriculation, building or development, information technology fee or fee for rental of computer equipment, testing required by the local school, medical (routine), sports (group classes), and required "donations". Fees and expenses not considered allowable include purchase price of personal computer equipment and accessories; personal telephone, internet, satellite, cable or other communication services; lunches; uniforms (daily attire or physical education; field trips; elective courses for dancing, horseback riding, sports or other specialized instruction; personal laundry, locker and towel fees; admissions to school events; yearbooks; graduation expenses; personal expenses; parent-school organization fees, and other items not ordinarily provided free of charge by public schools in the United States; (eff. 10/4/2015 TL:SR-874)**

**e. supplementary instruction as described in Section 276.9;**

**f. local transportation on school days between the school and the employee's home. Where school-, commercially-, or USG-provided transportation is not available and a private car or car/vanpool is used, the cost of such transportation may be reimbursed equivalent to the current GSA-approved rate for the use of a privately owned vehicle (POV) for official business. This cents per mile rate may be reimbursed for one round trip per day between school and home.**

**277.2 "School Away from Post" (See Section 271e.)(eff. 09/30/2018 TL:SR-952)**

**a. Items listed in Section 277.1a through d;**

**b. room and board; subject to accountability restrictions in Section 273, these costs are limited to $850 per month for up to 10 months when a child does not reside in a school dormitory but uses private boarding facilities instead. This provision does not allow room and board payment to a natural or adoptive parent or step-parent when the child lives with that parent outside the U.S., except where the employee establishes that the non-employee parent is divested of legal custody of the child or is mentally or physically unfit to care for the child or the step-parent is estranged from the employee;**

**c. (1) periodic transportation of the child between the post and the school, not to exceed trips indicated by the school's vacation closing calendar or necessary weekend trips if boarding is on a 5 day basis. However, when travel from the school to the post is infeasible, as determined by the authorizing officer, travel may be allowed between the school attended and the home of a designated relative or family friend or to join a parent at any location with the allowable travel expense not to exceed the cost of travel between the school and the post. Should travel to an alternate destination cost more than the Government costs between school and post, the employee must pay the difference (cost construct). Actual expenses for the child's transportation, and travel per diem within prescribed maximum rates may be included in reimbursement for travel between school and post. Travel must be performed and reimbursed in accordance with the Federal Travel Regulation and implementing regulations of the responsible government agency. Student transportation rates, if available and cost advantageous to the U.S.G., may be authorized;**

**(2) Where a private residential or non-dormitory facility is used for boarding, and local school transportation (school bus, public, or POV) is needed between the private residential or non-dormitory facility and the school on school days, in individual cases as deemed necessary by the authorizing officer, such transportation expense may be reimbursed. Allowable expenses for local school transportation cost may be those charged by the school or the public transportation fares, or the equivalent rate to the current GSA-approved rate for use of a privately owned vehicle (POV) for official business. Reimbursement is limited to one round trip per day for daily commuting purposes on school days;**

**(3) expenses for transportation of unaccompanied personal baggage (UAB) to/from school/post during the official break between school years. Allowable UAB shipments can also be made on a cost constructed basis to/from school to an alternate location (see DSSR 277.2c(1) above), but any required customs clearance/fees are the employee's personal responsibility. No items such as household effects, automobiles, nor foodstuffs may be shipped to or from any school at Government expense. At the election of the employee, in lieu of the transportation of the child’s UAB from the child's school, the costs incurred to store the baggage at or in the vicinity of the school during the child's annual trip between the school and the employee's duty station during the break between school years may be paid or reimbursed to the employee, except that the amount of the payment or reimbursement may not exceed the cost that the Government would incur to transport the unaccompanied personal baggage in connection with the trip.**

**Any other travel expense not specifically detailed in this section is not allowable.**

**277.3 Home Study/Private Instruction (Sections 271f and 274.12b)(eff. 11/7/2010 TL:SR-746)**

**a. Allowable expenses**

**(1) Traditional curriculum and other supplemental materials as may be appropriate (textbooks and other pertinent instructional materials) for math, science, language arts, social studies, and other subjects on a grade/age appropriate basis;**

**(2) Expendable supplies which are normally provided free of charge in U.S. public schools;**

**(3) Tutorial or independent study costs to ensure that a child receives age/grade-appropriate instruction. The head of agency or designee could reimburse the tutorial of, for example, a 17 year old “senior” taking calculus or physics;**

**(4) Fees charged for access to libraries, recreation facilities, schools for education-related curriculum activities, or participation on school athletic or extracurricular teams which are normally free of charge in U.S. public schools. For example, required research for projects, group physical education or group music activities, participation on school athletic team or debate team above what is charged students attending the school;**

**(5) Fees for curriculum-related on-line internet services such as study programs, library services and distance learning;**

**(6) Rental of curriculum-related equipment such as microscopes or very large band instruments (such as the Sousaphone) which would normally be provided by U.S. public schools;**

**(7) Required testing materials by either the formal home study course or other authorized program;**

**(8) Advisory teaching service affiliated with formal recognized home study course or affiliated with a professional educational association;**

**(9) Tuition charges, shipping costs, lesson postage, on-line internet and facsimile charges associated with formal recognized home study course or other authorized program.**

**b. Non-Allowable Expenses**

**(1) Purchase or rental of items which have broader use than the course being studied (such as computer equipment and accessories, furniture and furnishings, band instruments except as noted in 277.3a(6) above, and other items not ordinarily provided free of charge by public schools in the United States);**

**(2) Parental training in home study/private instruction;**

**(3) Any form of compensation to the parent: nanny, childcare or supervisory costs;**

**(4) Travel and transportation costs at post or away from post;**

**(5) Personal telephone, internet, satellite, cable or other communication services;**

**(6) Fees for museums, cultural events, or performances that would normally be paid by parents of children in the U.S.**

**c. Required Documentation for Home Study/Private Instruction**

**(1) While the law does not discuss home study/private instruction, it is in the best interest of the U.S. Government to ensure students in a home study/private instruction course in a foreign area are able to reintegrate into a public education system when they return to the United States.**

**(2) If home study/private instruction is the selected educational method, the post must ensure that an education allowance is being granted for an adequate education by obtaining one of the following from the employee/parent: (a) Receipts for enrollment of the child in a recognized home study course (such as the Calvert School for grades K-8 or the University of Nebraska for grades 9-12); or (b) guidelines and verification that the employee/parent is participating in and complying with the home schooling requirements of a selected location. This location can be the employee/parent’s state of residence, another relevant state, territory, possession or country.**

**(3) Any compliance testing and service fees are reimbursable subject to the home study/private instruction allowance rate maximum.**