

Use and Enforceability Disclaimer

Please note that this model policy is provided for general informational purposes only and should be customized for each organization's specific needs. Organizational leaders implementing policies based on the model provided are solely responsible for ensuring their compliance with all applicable laws, regulations, and associated policies.

Introduction

In recent years, service organizations have routinely reported difficulties in hiring Board Certified Behavior Analysts® (BCBAs®). This development is unsurprising as recent data on the [demand for BCBAs](#) suggest greater demand than supply. Many organizations have established internal programs to support employees who are pursuing the education and supervised fieldwork required to apply for BCBA certification. These programs often include reimbursement for university tuition and related educational expenses.

When structured to meet applicable requirements, tuition assistance policies can also provide meaningful federal tax advantages for both organizations and employees in the United States. For example, an employer may be eligible for a federal tax deduction of up to \$5,250 per employee per year for qualifying tuition assistance. Correspondingly, employees may receive up to \$5,250 annually in employer-provided tuition reimbursement on a tax-free basis under federal law.

The purpose of this document is to present a model tuition benefit policy to assist organizations in developing or refining a tuition reimbursement program for staff pursuing education toward BCBA certification. If an organization already operates a system for providing supervision to BCBA trainees on staff, there may be value in combining that policy with a tuition reimbursement policy. The model policy in this document includes sample language that may be adapted for direct use. Throughout the document, commentary is provided to highlight key considerations and offer guidance on specific policy elements.

Model Policy

Purpose

This policy describes a tuition benefit program designed to support employees pursuing graduate-level coursework toward certification as a Board Certified Behavior Analyst® (BCBA®). The policy's purpose is to invest in employee development, strengthen organizational capacity, and ensure the delivery of high-quality services to clients.

Eligibility

- Full-time employees who have completed at least 12 months of continuous employment are eligible.
- Employees must be in good standing (e.g., no active performance improvement plans).
- Eligibility is limited to coursework that is directly applicable toward BCBA certification.

Comment: The eligibility requirements should be customized for your organization's specific needs. For example, if you plan to use tuition reimbursement as a recruiting benefit, you could make it available to new employees immediately.

Approved graduate programs

To ensure employees receive the highest quality training and maximize their potential for certification success, graduate programs must meet the following criteria:

1. An [APBA-accredited](#) degree program or an [ABAI-accredited](#) or [recognized](#) behavior degree program (ABAI Tier 1, 2a, or 2b), OR
2. A nonaccredited academic program that meets the BACB's BCBA Pathway 2 coursework requirements and has a pass rate greater than 70% when last reported in the BACB's [pass-rate report](#).

Employees are responsible for providing documentation to their supervisor verifying that an academic program meets these criteria.

Comment: The first criterion above describes master's degree programs that have undergone official review by a national professional association and satisfy educational requirements for BCBA Eligibility Pathway 1. Beginning in 2032, this criterion will represent the only eligibility pathway for BCBA certification. The second criterion describes academic programs that are likely to satisfy coursework requirements for BCBA Eligibility Pathway 2 through 2031. Your organization should establish a specific pass-rate standard suitable for your organization's tolerance for risk to benefit. There are several large, online academic programs with low pass rates on the BCBA exam. Some of those programs might have relatively low tuition, but your organization could incur additional costs (e.g., study groups, examination prep services, multiple retake fees) if substandard education results in your employee failing the BCBA exam.

Financial Support

- The organization will reimburse up to \$___ per year for approved tuition, mandatory course fees, and required textbooks.
- Reimbursement is subject to available budgetary resources and will be processed after the successful completion of each course with a grade of B or higher.
- Note: The IRS allows an employee to receive \$5,250 in tuition reimbursement tax-free annually. Tuition reimbursement above \$5,250 will be reported on the employee's W-2 as additional income.

Comment: Your organization should determine its annual reimbursement limit based on budgetary considerations. This limit should be revisited every few years given changes in university tuition.

Application Process

1. Employees must submit a completed Tuition Benefit Request Form along with evidence of the following:
 - Program name and accreditation/recognition status (or BCBA exam pass-rate documentation).
 - Anticipated costs and course schedule.
2. The request must be approved by the employee's supervisor and Human Resources 30 days prior to the registration deadline.

Comment: Your organization should develop a Tuition Benefit Request Form for this benefit. The form should include the following sections:

- Employee Information (full name, position, initial hire date).
- University Information (institution name, program name, program URL).
- Course Information (course name, semester, course days; include sections for multiple courses).
- Estimated Reimbursement Amount (tuition, fees, textbooks).
- Acceptance of Policy Requirements (the employee should sign or initial).
- Registration Approval (signature blocks for employee, supervisor, and human resources).

Coursework Completion

- Approved coursework must be completed on the employee's own time.
- If approved coursework is only available during the employee's work hours, supervisor approval is required.

Repayment Agreement

To protect the organization's investment:

- Employees must remain employed for at least ___ months after reimbursement.
- If the employee ceases employment for any reason, incurred and unsubmitted tuition reimbursement is forfeited. In addition, the employee must repay the reimbursed amount on a prorated basis.

Comment: Your organization should determine whether there will be a repayment agreement. If so, you need to determine the length of time required to satisfy the agreement and what proration method will be used to calculate repayment.

Reimbursement

Upon completion of the course, the employee must submit a Tuition Reimbursement Request Form within 45 days, along with the following:

- University invoice or statement indicating fees charged and the amount paid.
- Textbook receipts.
- University transcript showing the final course grade.

Comment: Your organization should develop a Tuition Reimbursement Request Form for this benefit. The form should include the following sections:

- *Employee Information (full name, position, date of initial approval).*
- *Course Information (university name, course name, final grade; include sections for multiple courses).*
- *Reimbursement Requested (tuition/fees, textbooks, total amount).*
- *Reimbursement Approval (signature blocks for employee, supervisor, and human resources).*

Policy Review

This policy will be reviewed annually to ensure alignment with organizational priorities, certification requirements, and evolving best practices in graduate training.