



Chapter 2: Planning, Programming, Budgeting, and Execution

Section 2.6.1– Dependent Education Reimbursement

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Introduction

This section of the U.S Immigration and Customs Enforcement (ICE) Financial Management Policy Manual (FMPM) provides guidance about the Delegation of Authority and dependent education reimbursement process that allows for the primary and secondary schooling of dependents of the Department of Homeland Security (DHS) personnel stationed Outside the Continental United States (OCONUS).

OCONUS includes any area outside of the 48 contiguous, Continental United States (CONUS) and the District of Columbia, including the states of Alaska and Hawaii, Commonwealths of Puerto Rico, Northern Mariana Islands, Guam, Virgin Islands, and other territories and possessions of the United States.

The DHS Secretary has the authority to approve dependent education expenses for employees and/or their dependents located OCONUS in accordance with Section 527 of the Consolidated Appropriations Act, 2022, Public Law 117-103. However, DHS Delegation 00900 Revision Number 02 and DHS Delegation 03000 allows for the ICE Director to approve dependent education expenses on behalf of the DHS Secretary for employees and/or their dependents located OCONUS, and ICE Delegation Order 0001-2022 further delegates approval authority from the ICE Director to the below Program Office Officials (Official):

- a. Executive Associate Director (EAD), Homeland Security Investigations (HSI)
- b. EAD, Enforcement and Removal Operations (ERO)
- c. Associate Director (AD), Office of Professional Responsibility (OPR)
- d. Principal Legal Advisor, Office of the Principal Legal Advisor (OPLA)

Responsibilities

The **ICE Chief Financial Officer (CFO)** establishes, updates, and oversees the development of ICE financial management policy.

The **ICE Director** may approve dependent education expenses on behalf of the DHS Secretary for employees and/or their dependents located OCONUS.

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The **ICE Office of Financial Management (OFM)** oversees the Agency's financial management services, specifically as they relate to dependent education reimbursement.

The **ICE Office of Budget and Program Performance (OBPP)** aids the ICE Director or Officials on budget formulation and execution to ensure the appropriate funding is available for dependent primary and secondary education expenses

Official(s), which include the HSI EAD, ERO EAD, OPR AD, and OPLA Principal Legal Advisor, may determine and approve employee eligibility for dependent education reimbursement on the ICE Director's behalf. Additionally, the Program Office serves as the primary liaison between employees and OFM and assists in determining the availability and appropriate source of funding.

Eligible **employees** must submit required documentation and information to the ICE Director or their respective Official timely to receive reimbursement.

Policy

By participating in the Dependent Education Reimbursement program, the employee acknowledges that they are solely responsible for the school selection and that ICE will not be liable for any issues or situations that may arise as a result of the employee's school selection. The employee:

- a. Certifies that the information given on the application is true and correct to the best of their knowledge and belief.
- b. Understands that they are obligated to notify the ICE Director or respective Official immediately of any change in conditions which may affect the amount of allowances authorized herein.
- c. Understands that false statements made on the Dependent Education Reimbursement Form may be subject to criminal penalties (including fines and imprisonment) under 18 United States Code (USC) 1001, civil penalties under 31 USC 3729, and/or administrative penalties under 31 USC 3802.
- d. Understands that if the employment is terminated or the child stops attending school prior to liquidation of any of the expenses, any outstanding amount is due and payable immediately to ICE. Exceptions to this repayment requirement for employees (e.g., employee is reassigned under Permanent Change of Station (PCS) orders or the death of the employee/child) must be documented

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and approved by the ICE Director or respective Official.

1. Eligibility

Dependents of ICE employees stationed OCONUS are eligible for reimbursement of their primary and secondary schooling expenses. Dependents, as defined in 41 Code of Federal Regulations (CFR) Chapter 300-3.1, include dependent children, parents, or siblings.

2. Allowable Expenses

The following primary and secondary education expenses are allowable for the dependent education reimbursement. Allowable expenses cannot exceed the cost of the Department of Defense Domestic Elementary and Secondary Schools (DoDDESS) in the same area as the employee is stationed, including:

- a. Basic Tuition.
- b. One-time fees, such as building fees, registration fees or admission fees.
- c. Annual Fees.
- d. Books and supplies required by the school but normally provided free of charge in public schools in the United States, if supplied by the school and billed as part of the tuition fees.
- e. Local transportation on school days between the school and the employee's home when the cost is not part of paid tuition. If the school provides transportation, the school-sponsored transportation must be used instead of other paid private transportation. However, if school-sponsored transportation is not available and a private car or privately-owned vehicle (POV) is used, the cost of transportation may be reimbursed equivalent to the current General Services Administration (GSA) approved rate. Employee must submit receipts for all transportation types other than POV to receive reimbursement. Reimbursement for all transportation expenses, including cent-per-mile, should be submitted monthly and will be limited to \$200 per month per student-dependent.

3. Non-allowable Expenses

The following (but not limited to) primary and secondary education expenses are not allowable for the dependent education reimbursement:

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- a. Private instruction (tutoring).
- b. Lunches.
- c. Uniforms.
- d. Field trips.
- e. Elective courses for dancing, horseback riding, sports, or other specialized instruction.
- f. Personal laundry.
- g. Locker and towel fees.
- h. Admissions to school events.
- i. Yearbooks.
- j. Graduation expenses.
- k. Personal expenses.
- l. Other items not normally provided free of charge by public school in the United States.
- m. Summer classes, such as remediate or advanced courses.
- n. Fees required for voluntary transfers to a new school during a tour.

4. School Selection

The employee is solely responsible for school selection, bearing in mind that the education should be reasonably comparable to that provided by public schools in the United States. The major criterion of comparability is whether a child of normal ability, upon the completion of a grade, can enter the next higher grade in a public school in the United States. The employee must ensure that the school is accredited by the Middle States Association of Colleges and Schools, Commission on Elementary and Secondary Schools, or comparable type of accreditation. Additionally, it is the employee's responsibility to ensure that the school provides adequate security, and the employee must be able to furnish the Accreditation Certificate and documentation to support the school's security measures, if requested.

5. Taxable Consequences of Reimbursement

The payment of tuition will be treated as a taxable fringe benefit. A fringe benefit is a form of pay (including property, services, cash, or cash equivalent) in addition to stated pay for the performance of services. Employees will receive a MISC-1099 at the end of the calendar year for tax purposes, and the dependent education reimbursement will need to be claimed as income by the employee.

6. Required Documentation

To process the dependent education reimbursement, OFM must be provided with the following documentation:

- a. Invoice and/or enrollment confirmation from school (as applicable) which must be on school letterhead and include:
 - 1) Name of Dependent(s).
 - 2) Cost of tuition.
- b. DoDDESS rate listing for applicable location.
- c. Completed Dependent Education Reimbursement Request Form (refer to Appendix A).

Once payment by the employee is made to the school, the employee must also provide a copy of the receipt (proof of payment) to the ICE Director or respective Official within 20 days to receive the reimbursement.

The required documentation will make up the Dependent Education Request Package, which will be subject to a post payment review at any time.

7. Program Offices

The Program Office must perform the following steps to process dependent education reimbursement:

- a. Assist the respective Official in determining the availability and appropriate source of funding.
- b. Ensure that the ICE Director or respective Official has approved employee eligibility.

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- c. Provide OFM with employee (i.e., vendor) by completing the Vendor Payment Information Form (VPIF).
- d. Create the Dependent Education Reimbursement document type in the Federal Financial Management System (FFMS) in the Program Obligation transaction screen (e.g., FM041) upon receipt of invoice/enrollment confirmation from the school. The invoice/enrollment confirmation and the approved Dependent Education Reimbursement Request Form are the supporting documentation for the obligation. A separate obligation is created for each employee for the amount to be reimbursed and the Funds Approver in the Program Office approves the obligation. Supporting documentation for the obligation should include the authorization for tuition reimbursement with the name of the employee, number of children, expected cost for the semester, and name of the institution.
- e. Approve the employee's transportation reimbursement request and email it to OFM for payment on a monthly basis; the email should reference the appropriate obligation number, and the obligation amount must include amounts for transportation costs using the appropriate sub-object class. The supporting documentation must reflect the means of transportation the employee utilized, and adequate receipts must be provided based on the means of transportation used.
- f. Provide OFM with the listing of DDESS rates for the employee's location and verify that reimbursement does not exceed DDESS rates.
- g. Forward the required documentation outlined in Section 6 to OFM (b)(7)(E) @ice.dhs.gov) for payment processing. The subject line should state "Dependent Education Reimbursement" followed by the obligation number. This documentation should be forwarded to OFM no less than 7 working days before the payment is due to provide adequate time for the payment process.

8. OFM

Receipt/Proof of Payment from the school must be provided to OFM within 30 days of employee receiving payment from ICE. OFM will not process future Dependent Education Reimbursement payments for the employee if a proof of payment for a previous submission is not received.

Upon receipt of the accurate and complete Dependent Education Request Package, OFM must:

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- a. Create a FileOnQ/WebView record and process package for payment.
- b. Issue payment to employee via electronic funds transfer (EFT) within 6 working days of package receipt.
- c. Issue a 1099-MISC to the employee at the close of each calendar year for Dependent Education amounts disbursed over \$600.

Once the above items are complete, OFM will close out the Dependent Education Reimbursement Package.

Procedures and Internal Controls

ICE has developed and implemented procedures and internal controls to comply with this policy. For additional information, please reference the Receipt and Acceptance – Invoicing Standard Operation Procedures (SOP).

Authorities and References

Authorities

18 USC 1001, False Statements, Concealments

31 USC 3729, False Claims

31 USC 3802, False Claims and Statements

41 CFR Chapter 300-3.1, Federal Travel Regulations Glossary

General Services Administration – Transportation: Privately Owned Vehicle (POV) Milage Reimbursement Rates

Section 527 of the Consolidated Appropriations Act, 2022, Public Law 117-103

References

DHS Delegation 00900 Revision Number 02, Delegation of Authority to Provide for the Primary and Secondary Schooling of and Transportation of Dependents of DHS Personnel Stationed OCONUS, Fiscal Year 2020

DHS Delegation 03000, Delegation for Human Capital and Human Resources

ICE Delegation Order 0001-2022, Delegation of Authority to Provide for the Primary and Secondary Schooling of and Transportation of Dependents of U.S. Immigration and Customs Enforcement Personnel Stationed Outside of the Continental United states, Fiscal Year 2022 (and subsequent fiscal years if applicable)

Receipt and Acceptance – Invoicing SOP

Vendor Payment Information Form

Appendix A: Dependent Education Reimbursement Request Form

ICE will reimburse eligible employees for actual allowable expenses not to exceed the cost of the DoDDESS in the area where the employee is stationed.

Instructions: *To be completed and signed by employee and signed by approving official; the approving official must be the ICE Director, HSI EAD, ERO EAD, OPR AD, or OPLA Principal Legal Advisor.*

Please include this documentation in reimbursement package to Finance Center	
1. Employee's Full Name	
2. Obligation number	
3. ICE Office (ERO, HSI, OCFO, etc.)	
4. Home Address	
5. School Name and Address	
6. Submission Amount	
7. Required Documentation	Invoice/enrollment form from Applicable School DDESS Rates
8. Authority/Justification	
9. Dependent(s) Information <i>Dependent means a family member of the employee residing with the employee and depending on the employee for support.</i>	Dependent(s) Name: Relationship: Grade: Date of Birth:
I certify the information provided above to be true and accurate.	Employee Signature/ Date
I certify the information provided above to be true and accurate.	Approving Official/Date

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Glossary

The following tables contain definitions of the acronyms and terms used in this policy.

Acronym	Definition
AD	Associate Director
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CONUS	Continental United States
DEPEDU	Dependent Education Reimbursement Document Type
DoDDESS	Department of Defense Domestic Elementary and Secondary Schools
DHS	Department of Homeland Security
EAD	Executive Associate Director
EFT	Electronic Funds Transfer
ERO	Enforcement and Removal Operations
FFMS	Federal Financial management System
FMPM	Financial Management Policy Manual
GSA	General Services Administration
HSI	Homeland Security Investigations
ICE	U.S. Immigration and Customs Enforcement
OBPP	Office of Budget and Program Performance
OCONUS	Outside of the Continental United States
Official	Program Office Official(s)
OFM	Office of Financial Management
OPLA	Office of the Principal Legal Advisor
OPR	Office of Professional Responsibility
PCS	Permanent Change of Station
POV	Privately Owned Vehicle
SOP	Standard Operating Procedures
USC	United States Code

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VPIF	Vendor Payment Information Form
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Term	Definition
Dependent	An immediate family member of the employee pursuant to 41 Code of Federal Regulations Chapter 300-3.
Obligation	A legally binding agreement that will result in outlays, immediately or in the future, which creates a legal liability for the payment of goods and services ordered or received.
OCONUS	United State areas outside of the 48 contiguous, Continental United States and the District of Columbia, including the states of Alaska and Hawaii, Commonwealths of Puerto Rico, Northern Mariana Islands, Guam, Virgin Islands, and other territories and possessions of the US.
Primary Education	Education for children from kindergarten through eighth grade.
Reimbursement	Payment to employees who will/has used personal funds to pay for federal government obligations.
Secondary Education	Education for children from ninth grade through twelfth grade.

Summary of Changes

Revision Type: Technical

Revision Date: October 18, 2022

Changes:

- Updated Introduction to define OCONUS, include list of Officials who have authority to approve dependent education reimbursement requests, and include links to authoritative guidance and Delegations [*Introduction*]
- Updated the Responsibility section to reflect current approval authorities and processes and those involved in the dependent education reimbursement process [*Responsibilities*]
- Updated the Policy section to state the responsibility of School Selection by the employee [*Policy*]
- Updated Section 1 to state eligibility of the dependent education reimbursement program and include link to CFR to define dependents [*Eligibility*]
- Updated Section 5 to include guidance over the receipt of MISC-1099 at the end of the calendar year to include dependent education reimbursement as taxable wages [*Taxable Consequences of Reimbursement*]
- Updated Section 6 to define the Dependent Education Request Package [*Required Documentation*]
- Added Procedures and Internal Controls section for consistency with other ICE Policies
- Updated the Authorities and References Section to include current guidance and resources used throughout development of this chapter
- Removed Appendix B as DHS Delegation 00900 Revision 1 is outdated and has been superseded by DHS Delegation 00900 Revision 2, which is linked within the policy and listed in Authorities and References
- Updated the Glossary to include current terms, acronyms, and definitions used throughout this chapter
- Updated the policy throughout to be consistent with the ICE FMPM Style Guide