270 EDUCATION ALLOWANCE (Interim Eff. 08/25/2025 Final Eff. 09/21/2025 TL:SR1134)

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, upon successful completion of a grade, or its equivalent, can enter the next higher grade in a public school in the United States. (Eff. 07/16/2024 TL:SR 1103)

The Department of State Office of Overseas Schools determines the “adequacy” of the schools at the foreign posts that are not U.S. Department of Defense Schools. (Eff. 06/19/2022 TL:SR 1049)

c. “Educational method” means: (1) “school-at-post”; or (2) “school-away-from-post”; or (3) “home study/private instruction/virtual schooling”; or (4) “special needs education allowance” as defined at DSSR 271m. (Eff. 01/03/2021 TL:SR 1011)

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/Virtual Schooling” (Eff. 01/03/2021 TL:SR 1011)

(1) “Home Study” means a complete academic core curriculum course in the home using guidelines and standards similar to or equal to those established for the greater District of Columbia, Maryland or Virginia region (referred to as the DMV).

(2) “Private Instruction” means instruction provided on a regular basis using a recognized and accredited program of study in a setting other than a school; and

(3) “Virtual Schooling” means a method of education in an accredited program of study in which instructional delivery is either synchronous or asynchronous.

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 their 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. 06/19/2022 TL:SR 1049)

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](https://about.collegeboard.org/contact-us?navId=gf-contact) and the [International Baccalaureate (IB) Americas](https://www.ibo.org/about-the-ib/the-ib-by-region/ib-americas/), 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. (Eff. 06/19/2022 TL:SR 1049)

j. "Kindergarten", except for a child with special needs 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. 06/19/2022 TL:SR 1049)

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 including electronically, to be available to an office which has oversight authority. (Eff. 01/03/2021 TL:SR 1011)

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 (SNEA)”: 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. 06/19/2022 TL:SR 1049)

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)

o. “Core Curriculum” means a complete academic core set of courses including English/Language Arts, Foreign Language, Math, Science, Social Studies, Art, Music, and Health/Physical Education. Physical Education develops motor skills, knowledge, and behaviors for physical activity and physical fitness. (Eff. 06/19/2022 TL:SR 1049)

p. “Accredited” means the recognition from an accrediting U.S. organization, association, commission, or body that a U.S. or international institution maintains a certain level of educational standards while honoring the unique culture and context of each institution it supports. (Eff. 06/19/2022 TL:SR 1049)

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 (Eff. 06/19/2022 TL:SR 1049)

Rates of education allowance are provided for “school at post”, “school away from post”, “home study/private instruction/virtual schooling”, and “special needs education allowance”.

School at Post (DSSR 271d) Deemed Adequate by Grade Levels (DSSR 920):  Where a school at post is deemed adequate (DSSR 271b) by grade levels, 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 their child to a “school away from post” (DSSR 271e) despite the availability of an adequate school at post (see DSSR 277.2 for allowable “school away from post” expenses which may also be claimed when the transportation time to and from school and residence is 45 minutes or longer each direction each day).  (Eff. 06/19/2022 TL:SR 1049)

   School at Post (DSSR 271d) Deemed Inadequate by Grade Levels (DSSR 920):  When a school at post is deemed inadequate (DSSR 271b) by grade levels, a higher “away from post” education allowance rate is established to assist with the costs of attending a “school away from post” (see DSSR 277.2 for allowable “school away from post” expenses which may also be claimed when the transportation time to and from school and residence is 45 minutes or longer each direction each day).  (Eff. 06/19/2022 TL:SR 1049)

Separate rates are available for home study/private instruction/virtual schooling (DSSR 274.12b) and special needs education allowance (DSSR 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 (DSSR 274.12a) or education of a child with special needs (DSSR 274.12c and 276.81). (Eff. 06/19/2022 TL:SR 1049)

272.3 Selection of School (Eff. 06/19/2022 Tl:SR 1049)

An employee has freedom of choice in school selection with reimbursement up to the rate cited in DSSR 920 for allowable expenses (DSSR 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 DSSR 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 who will confer with the Office of Overseas School and Office of Medical Services when appropriate. A list of base schools is available on the Office of Allowances’ [intranet website](http://aoprals.a.state.gov/content.asp?content_id=158&menu_id=75) under General Information, Education. (Eff. 06/19/2022 TL:SR 1049)

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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 at the base school the previous year.

Example 1 Results: Tuition for fourth grade at the new school is $10,000. DSSR 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 920 “at post” education allowance maximum leaving $500 of the education allowance maximum not used.

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Example 2: Employee has chosen a non-base school (Tuition $10,000; One-time fees $3,000). The base school one-time fees are $1,000.

Example 2 Results: DSSR 920 “at post” education allowance maximum is $13,000. The employee can be reimbursed $1,000 for one-time fees at the non-base school. The employee can be reimbursed the remaining $2,000 one-time fees at the non-base school under the DSSR 920 “at post” education allowance maximum leaving $1,000 of the education allowance maximum not used.

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Example 3: Employee has chosen a non-base school. (Tuition $17,000; One-time fees $6,000). The base school one-time fees are $4,000.

Example 3 Results: DSSR 920 “at post” education allowance maximum is $18,000. The employee can be reimbursed $4,000 for one-time fees at the non-base school. The employee can be reimbursed only $1,000 under the DSSR 920 “at post” education allowance maximum and is out-of-pocket the remaining $1,000.

273 Application Including Estimates of Costs (Eff. 06/19/2022 TL:SR 1049)

After the employee, or a family member, has arrived at the post, an individual application for each child is required to be filed on the Standard Form (SF) 1190 (DSSR 960 Education Allowance Worksheet may be used as an attachment to the SF-1190) 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 DSSR 277.) (Eff. 06/19/2022 TL:SR 1049)

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 for the “At Post” and “Away from Post” educational methods (DSSR 920) must be submitted before the end of each school year (DSSR 271h) or when requested by the officer designated to authorize allowances, the Department of State, or other responsible authority.

Evidence of actual schooling costs for the “Home Study/Private Instruction/Virtual Schooling” educational method (DSSR 274.12b) must be submitted no later than the end of the fiscal year (September 30) for schooling completed within the past 12 month period or when requested by the officer designated to authorize allowances, the Department of State, or other responsible authority.

Evidence of actual schooling costs for a child under the “Special Needs Education Allowance” for the “At Post”, “Away from Post” or “Home Study/Private Instruction/Virtual Schooling” educational methods (DSSR 274.12c) must be submitted no later than the end of the fiscal year (September 30) for schooling and related services within the past 12 month period or when requested by the officer designated to authorize allowances, the Department of State, or other responsible authority.

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 DSSR 920 for their post, grade and educational facility selected (DSSR 271d or 271e) or in the case of home study/private instruction/virtual schooling (DSSR 271f) the rates indicated in DSSR 274.12b or in the case of a child with special needs (DSSR 271m), the special needs education allowance rates indicated in DSSR 274.12c. (Eff. 06/19/2022 TL:SR 1049)

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 designated officer may authorize:

a. Supplementary Instruction: In addition to the amount authorized under DSSR 274.11 for "school at post", an amount up to $4,100 each school year for supplementary instruction (See DSSR 276.9.) NOTE: When necessary as a form of prevention, intervention, or remediation due to deficiencies in academic performance and documented by the school at post, Supplementary Instruction may be reimbursed for only a required course or required courses during the break between school years for DSSR 276.9b, c, and d. (Eff. 06/19/2022 TL:SR 1049);

b. Home Study/Private Instruction/Virtual Schooling (HS/PI/VS): 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/virtual schooling in grades K-6 and up to $21,500 in grades 7-12; however, if the local school/grade is adequate (DSSR 271b and 272.2), reimbursement is limited to the school at post rate if it is lower than the home study/private instruction/virtual schooling rate; (Eff. 06/19/2022 TL:SR 1049)

In lieu of the “School at post” rates (DSSR 920) that equal or exceed $10,500 (K-6) and $21,500 (7-12) each school year:

* HS/PI/VS rate up to $10,500 each school year in grades K-6.
* HS/PI/VS rate up to $21,500 each school year in grades 7-12.

c. Special Needs Education Allowance (SNEA): See DSSR 276.81 when allowable expenses exceed the following Education Allowance Rates. (Eff. 11/20/2022 TL:SR 1060)

“School at Post” - DSSR 920 “At Post” Education Allowance Rate plus up to $4,100 per school year for Supplementary Instruction (DSSR 276.9). (Eff. 11/20/2022 TL:SR 1060)

“Home Study/Private Instruction/Virtual Schooling”

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/virtual schooling in grades K-6 and up to $21,500 in grades 7-12; however, if the local school/grade is adequate (DSSR 271b and 272.2), reimbursement is limited to the school at post rate if it is lower than the home study/private instruction/virtual schooling rate; (Eff. 11/20/2022 TL:SR 1060)

In lieu of the “School at post” rates (DSSR 920) that equal or exceed $10,500 (K-6) and $21,500 (7-12) each school year:

* HS/PI/VS rate up to $10,500 each school year in grades K-6.
* HS/PI/VS rate up to $21,500 each school year in grades 7-12.

“School Away from Post” – Up to $95,400 each school year. (Eff. 11/20/2022 TL:SR 1060)

d. Temporary Rate Continuance: Of the rate of the immediately previous post when the employee transfers and leaves their child in the same school (See DSSR 276.5.) (Eff. 06/19/2022 TL:SR 1049)

e. “School at Post” One-time Fees: In addition to the amount authorized under DSSR 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. DSSR 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 DSSR 920 and SNEA “school at post” education allowance indicated in DSSR 274.12c.

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.

(Eff. 01/03/2021 TL:SR 1011)

f. English as a Second Language: In addition to the amount authorized under DSSR 274.11 for “school at post”, fees related to English as a Second Language instruction for a child needing specialized assistance. (Eff. 01/03/2021 TL:SR 1011)

g. Advanced Placement (AP) and International Baccalaureate (IB) Exam Fees (DSSR 271i): End of course exam fees may be reimbursed in addition to the education allowance for the chosen educational method. (Eff. 06/19/2022 TL:SR 1049)

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. See DSSR 274.12a when Supplementary Instruction is necessary during the break between school years. (Eff. 06/19/2022 TL:SR 1049)

274.22 Other Termination (See DSSR 621.1 and DSSR 621.2 for termination

during Authorized/Ordered Departure) (Eff. 06/19/2022 TL:SR 1049)

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

a. the date the employee transfers or is separated (see DSSR 276.10 in case of employee’s death); (Eff. 06/19/2022 TL:SR 1049)

b. the date the post's education allowance rate is revised for the child's grade and educational method (DSSR 920, 274.12b or 274.12c);

c. the date the educational method (DSSR 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 an educational method (DSSR 271c) as a result of transfer should not be financially penalized by reason of unavoidable educational expense. (Eff. 06/19/2022 TL:SR 1049)

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. (Eff. 01/03/2021 TL:SR 1011)

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 = $\_\_\_\_\_\_\_ X Calendar days = $\_\_\_\_\_\_\_

expenses 270 Daily 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(s) selected, plus amounts, if any, for supplementary instruction (DSSR 274.12a) authorized in addition to only the “school at post” education allowance (DSSR 920 or 274.12c). (Eff. 06/19/2022 TL:SR 1049)

For example, if the method of education changed from “at post” to “away from post” and the “away from post” rate is higher, the total amount reimbursed for both methods of education cannot exceed the higher “away from post” rate for the school year. Any allowable amount for supplementary instruction may be reimbursed in addition to this maximum. Exceptions are permitted in the circumstances described in DSSR 274.22a and if the employee elects temporary continuance of the rate of their previous post in circumstances described in DSSR 274.12d and DSSR 276.5. (Eff. 06/19/2022 TL:SR 1049)

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 to the employee, 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.

The authorizing officer can also make either lump sum or installment payments of the education allowance directly to the school or transportation provider on behalf of the employee. If payment is going to be made in this manner, the following statement and name of the selected school or transportation provider should be on the current year SF-1190 for each child: “I hereby authorize the Department of State (or applicable other USG agency) to make education allowance payments on my behalf. I acknowledge that, if all or part of any payment of my education allowance that is made directly to the school or transportation provider is determined by the Department (or applicable other USG agency) to have been paid erroneously or, in the case of an advance payment, the requirements for the payment are found to have not been fulfilled, I [employee name] will be indebted to the Department (or applicable other USG agency) for that amount." (Eff. 01/03/2021 TL:SR 1011)

276 Additional Criteria (Eff. 06/19/2022 TL:SR 1049)

276.1 Posts in Evacuation (Authorized/Ordered Departure Status)

Refer to DSSR Chapter 600 – Payments During An Authorized/Ordered Departure

276.2 Special Eligibility Criteria

276.21 Child with Special Needs: A child with special needs under DSSR 271m and DSSR 276.8 is considered to be covered by these regulations from birth if the child would come under IDEIA if residing in the United States and for grades Kindergarten through 12 if the child would come under Section 504 if residing in the United States.

276.22 School Away From Post: 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.

276.23 Post Where Children Are Not Allowed: When an employee is assigned to a post where children are not allowed (partially or fully unaccompanied), the employee may request the applicable “away from post” education allowance for their child in lieu of involuntary separate maintenance allowance (ISMA) for that child. See DSSR 276.3 for restrictions. (Eff. 06/19/2022 TL:SR 1049)

276.24 Child Reaches Age of 21: 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 (SNEA) (DSSR 271m and DSSR 276.8) until the end of the school year that is in progress when they reach the age of 22.

\*276.25 Minimum Age Waiver: Minimum age waivers will not be authorized for a child to attend school. A child must meet the age and grade criteria established in DSSR 271j, or otherwise qualify for SNEA in DSSR 271m to receive an education allowance. (Interim Eff. 08/25/2025 Final Eff. 09/21/2025 TL:SR1134 )

1. Not currently in use
2. Not currently in use
3. Not currently in use

276.3 Child in the United States (Eff. 01/03/2021 TL:SR 1011)

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 while on Separate Maintenance Allowance (SMA) (Eff. 01/03/2021 TL:SR 1011)

276.41 When the U.S. is the official separate maintenance allowance (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 the “at post” education allowance of the official ISMA location 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 their 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. (Eff. 06/19/2022 TL:SR 1049)

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 En Route 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 (DSSR 920), 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: (Eff. 06/19/2022 TL:SR 1049)

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 “away from post” education allowance for the foreign post (DSSR 920 or DSSR 274.12c for SNEA, if applicable); (Eff. 06/19/2022 TL:SR 1049) 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. 11/20/2022 TL:SR 1060)

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/virtual schooling, or school-away-from-post rate (DSSR 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 DSSR 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.

When the child is attending school at the foreign post of assignment, the authorizing officer may grant a SNEA 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.

a. Maximum Allowable Rate: The authorizing officer may authorize reimbursement for allowable expenses up to the maximum rate provided in DSSR 274.12c. 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 may be reimbursed under the “Away from Post” education allowance rate maximum (DSSR 274.12c). Reimbursement for educational consultant fees are limited to locating an adequate school away from post and not for planning a child’s educational program.

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 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

Allowable Testing: 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 Education Allowance grants.

Counseling: 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.

Travel: Travel of a family member (see DSSR 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 employee/parent is assigned to a foreign post. (Travel for exploratory or familiarization purposes is not authorized.)

c. Additional Allowable Expenses (these are also listed on the DSSR 960 Education Allowance Worksheet): (Eff. 06/19/2022 TL:SR 1049)

* Expenses itemized in DSSR 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. (Note: Non-allowable items include the purchase of computers or similar devices, printers, electronic devices, and furniture.)
* Extended School Year expenses are allowable only when actually required

for the child's special needs 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 noneducational 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 (Eff. 11/20/2022 TL:SR 1060)

In exceptional circumstances, when costs of services provided for in the ILP or IFSP exceed the maximum rate established in DSSR 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 (DSSR 271k) basis.

Examples: (Eff. 11/20/2022 TL:SR 1060)

"School at Post” – 50% above the DSSR 920 “School at Post” Education Allowance Rate. If the rate is $25,500 the additional for allowable expenses would be $12,750.

“Home Study/Private Instruction/Virtual Schooling” – 50% above the rate for the child’s grade shown in DSSR 274.12c. If the rate is $10,500 the additional for allowable expenses would be $5,250; If the rate is $21,500 the additional for allowable expenses would be $10,750.

“School Away from Post” – 50% above the rate at DSSR 274.12c. If the rate is $95,400 the additional for allowable expenses would be $47,700.

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 “School at post” Supplementary Instruction (Eff. 01/03/2021 TL:SR 1011)

In addition to the amount authorized for the "school at post" (DSSR 920 and 274.12c) education allowance, supplementary instruction may be reimbursed up to the maximum shown in DSSR 274.12a for only the following reason(s).

NOTE: Concerning third-party expenses: An educational provider receiving payment for this “school at post” supplementary instruction must be providing the course teaching and evaluations directly to the student. Indirect or third-party service provider fees, such as umbrella school/cover schools not providing direct instruction are not reimbursable fees. However, an employee/parent can elect to pay them as a personal expense.

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 (English/Language Arts, Math, Science, Foreign Language, and Social Studies, however, not Physical Education/Health, Music or Art) 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. 08/25/2025 Final Eff. 09/21/2025 TL:SR1134)

Except as otherwise provided in DSSR 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, accounting for conversion rate losses. The application shall show the exchange rate used and any conversion rate impacts (box 18 of the SF-1190 or on DSSR 960 Education Allowance Worksheet if used as attachment to SF-1190). A new SF-1190 is required for each child for each school year or when changing educational methods in the course of any school year. If an educational method was selected by an employee on behalf of a child in the previous school year then it should be noted on the SF-1190 in box 18 Remarks. (Interim Eff. 08/25/2025 Final Eff. 09/21/2025 TL:SR1134)

277.1 "School at Post" (See DSSR 271d.) (Interim Eff. 08/25/2025 TL:SR )

a. Tuition: for required courses and elective courses taking place during school core hours of operation (Eff. 06/19/2022 TL:SR 1049)

b. Not in use (Eff. 06/19/2022 TL:SR 1049)

c. Books and supplies: required by the school for the courses. See DSSR 277.1g for non-allowable expenses (Eff. 06/19/2022 TL:SR 1049)

\*d. Required annual and recurring fees: such as laboratory, library, registration, matriculation, building or development, information technology fee or fee for rental of computer equipment, one-time or recurring testing required by the school, medical (routine), sports (group classes), wire transfer fees to pay tuition and required "donations" (Interim Eff. 08/25/2025 Final Eff. 09/21/2025 TL:SR1134)

e. Supplementary instruction: as described in DSSR 274.12a and DSSR 276.9 (Note: the amount allowed is in addition to only the school at post education allowance maximum shown in DSSR 920 or DSSR 274.12c); (Eff. 06/19/2022 TL:SR 1049)

f. Local transportation: used on school days between the school and the employee's home based on one round trip per day between school and home. Where school-, commercially-, or USG-provided transportation is not available a private car or car/vanpool may be used.

1. School: a transportation service provided or contracted by the school. Reimbursement: based on a receipt/invoice itemizing the amount paid per home/school trip.

(2) USG-provided: a transportation service provided or contracted by the USG. Reimbursement: based on a receipt/invoice itemizing the amount paid per home/school trip.

(3) Public transit: transportation accessible for use by the general public, typically managed on a schedule, operated on established routes, and that charge a posted fee for each trip. Examples include: city buses, trolleybuses, trams, rapid transit (metro/subway/underground), and ferries. Reimbursement: based on a receipt itemizing the amount paid per home/school trip or discounted monthly rate for students.

(4) Taxi/Taxi company: A vehicle for hire with a driver. Examples include: Uber, Lyft, other local taxi companies.

Reimbursement: based on a receipt/invoice itemizing the amount paid per home/school trip. Depending on the common practice in the host country commercial rates on receipts can be provided by miles driven, time to drive from home to school, or flat daily or monthly rate.

Note: Routes of travel to/from home to school are based on traffic, construction, demonstrations, etc. An employee may request reimbursement with several receipts with different varying rates for a home to school trip. Thus, the employee should note on the reimbursement claim if varying routes were taken. If there are two students and the total taxi cost is $25 one-way from home to school, then the cost would be divided between the two students accordingly. [Note: change eff. 05/09/2021 TL:SR 1020 is to correct numbering from (5)]

(5) Privately owned car: a vehicle privately owned solely for personal use. Reimbursement: equivalent to the current GSA-approved mileage rate for the use of a privately owned vehicle (POV) for official business. [Note: change eff. 05/09/2021 TL:SR 1020 is to correct numbering from (6)]

(6) Rented/Leased car: a vehicle rented for a short period of time. Reimbursement: equivalent to the current GSA-approved mileage rate for the use of a privately owned vehicle (POV) for official business. [Note: change eff. 05/09/2021 TL:SR 1020 is to correct numbering from (7)]

g. Non-Allowable Expenses:

(1) Purchase of computers or similar devices, printers, electronic devices, and furniture (Eff. 06/19/2022 TL:SR 1049)

(2) Meals (Eff. 06/19/2022 TL:SR 1049)

(3) Uniforms: daily attire or physical education;

(4) Field trips: that are overnight;

(5)Not in use (Eff. 06/19/2022 TL:SR 1049)

(6) Personal fees: for laundry, locker usage, and towel fees;

(7) Other expenses: personal communication services (telephone, internet, satellite, cable); 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.

277.2 "School Away from Post" (See DSSR 271e.) (Eff. 12/04/2022 TL:SR 1061)

NOTE: The following “school away from post” expenses may also be claimed when the transportation time to and from school and residence is 45 minutes or longer each direction each day. This does not affect/augment the education allowance rate the employee is eligible for.

a. Items listed in DSSR 277.1a through d; and 277.1g except 277.1g(2) (Eff. 06/19/2022 TL:SR 1049)

b. Room and Board at School Dormitory or Private Boarding Facility: subject to accountability restrictions in DSSR 273, these costs are limited to $950 per month for up to 10 months when a child does not reside in a school dormitory but uses private boarding facilities instead. (Eff. 12/04/2022 TL:SR 1061)

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 Child Between Post and 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) Non-Dormitory Boarding and Local Transportation: 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 Air 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 UAB in connection with the trip.

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

277.3 Home Study/Private Instruction/Virtual Schooling (HS/PI/VS) (DSSR 271f

and DSSR 274.12b) (Eff. 06/19/2022 TL:SR 1049)

a. Allowable expenses

1. Core curriculum (DSSR 271 o): includes English/Language Arts, Foreign Language, Math, Science, Social Studies, Art, Music, and Health/Physical Education. The curriculum should be similar to or equivalent to the guidelines and standards established in the District of Columbia or one of the adjacent counties in Maryland or Virginia (referred to as the DMV). The Department of State's Global Community Liaison Office (GCLO) has lists of recognized [home study](https://www.state.gov/global-community-liaison-office/education-and-youth/homeschooling/) and [virtual schooling](https://www.state.gov/global-community-liaison-office/education-and-youth/virtual-learning/) programs located on its website. (Eff. 06/19/2022 TL:SR 1049)
2. Books and supplies required by the curriculum. See DSSR 277.3b for non-allowable expenses. (Eff. 06/19/2022 TL:SR 1049)

(3) Not in use. (Eff. 06/19/2022 TL:SR 1049)

(4) Private Instruction [DSSR 271 f(2)]: costs for instruction in a core curriculum course (DSSR 271 o); (Eff. 06/19/2022 TL:SR 1049)

(5) Additional instruction: by an individual other than the parent: costs only when necessary when a child needs instructional assistance in order to successfully complete a core curriculum (DSSR 271 o) course (Eff. 06/19/2022 TL:SR 1049)

(6a) Access Fees: charged by libraries, recreation facilities and schools, which provide resources for students.

1. libraries (both online and at post) to conduct research for projects and other coursework;

2. recreation facilities for group physical education;

3. post schools that allow students not enrolled in the school to participate in education-related curriculum activities, school athletic or extracurricular teams, school group music activities, school group physical education activities or debate team activities which are normally free of charge in U.S. public schools.

(Eff. 06/19/2022 TL:SR 1049)

(6b) Access to digital learning resources: for a recognized and accredited program of study or an accredited virtual schooling program. The term "digital learning" refers to "any instructional practice that effectively uses technology to strengthen a student's learning experience and encompasses a wide spectrum of tools and practices". This includes:

1. interactive learning resources, digital learning content, video conferencing, software, or simulations, that engage students in academic content;

2. access to online databases, other primary source documents, and eBooks for core curriculum courses;

3. the use of data and information to personalize learning and provide targeted supplementary instruction;

4. online and computer-based assessments;

5. hybrid or blended learning, which occurs under direct instructor supervision away from home and, at least in part, through online delivery of instruction with some element of student control over time, place, path, or pace; and

6. access to online course opportunities for students in rural or remote areas. (Eff. 06/19/2022 TL:SR 1049)

(7) Electronic devices and other rentals: of a computer or similar devices of curriculum-related equipment; and other items such as microscopes and band instruments which would normally be provided free of charge in U.S. public schools; (Eff. 06/19/2022 TL:SR 1049)

(8) Required testing materials by the curriculum; (Eff. 06/19/2022 TL:SR 1049)

(9) Fees for additional online assistance: associated with the curriculum (Eff. 06/19/2022 TL:SR 1049)

(10) Tuition and required annual or recurring fees: associated with the curriculum. (Eff. 06/19/2022 TL:SR 1049)

(11) Compliance testing and service fees: are reimbursable subject to the home study/private instruction/virtual schooling allowance rate maximum.

b. Non-Allowable Expenses

(1) Purchase: of computers or similar devices, printers, electronic devices, and furniture (Eff. 06/19/2022 TL:SR 1049)

(2) Parental training: in home study/private instruction/virtual schooling

(3) Any form of compensation to the parent: for nanny, childcare, supervisory costs or instruction of their child by the parent (Eff. 06/19/2022 TL:SR 1049)

(4) Travel and transportation costs: for at post or away from post

(5) Personal communication services: to include telephone, internet, satellite, cable, not directly associated with the core curriculum (DSSR 271 o) (Eff. 06/19/2022 TL:SR 1049)

(6) Entrance fees: for museums, cultural events, or performances that would normally be paid by parents of children in U.S. public schools (Eff. 06/19/2022 TL:SR 1049)

(7) Third-party expenses: An educational provider receiving payment must be providing the course teaching and evaluations directly to the student. The course of study provided by the educational provider may be online, by correspondence, or through other appropriate materials. Indirect or third-party service provider fees, such as umbrella schools/cover schools not providing direct instruction, course, or accredited virtual education, are not reimbursable fees or recognized as advisory fees. However, an employee/parent can elect to pay them as a personal expense. Third-party service providers may not receive an advance payment as they are not the direct educational service provider. The educational service provider must document that the child is enrolled and list out itemized goods/services/fee costs paid by the third-party service provider or directly by the employee/parent, and confirm that the fees paid are no higher than had the employee/parent enrolled the student directly with the educational provider.

c. Required Documentation for Home Study/Private Instruction/Virtual schooling

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

(2) Post must ensure that an education allowance is being granted for an adequate education by obtaining the following from the employee/parent.

1. For Home Study - Proof that the child is following the core curriculum of a home study program similar to or equivalent to guidelines and standards in the District of Columbia or one of the adjacent counties in Maryland or Virginia (referred to as the DMV).

For Private Instruction – Proof that the child is being instructed using a recognized and accredited program of study.

For Virtual Schooling – Proof that the child is in a recognized and accredited virtual schooling program.

1. Academic requirements for Home Study/Private Instruction/Virtual Schooling should be met each year to include:

* Annual Plan;
* Ability to Monitor Progress;
* Ability to Assess End-of-Year Outcomes; and
* Graduation Requirements (grades 7-12)

(3) A new SF-1190 is required for each child for each school year or when changing educational methods (DSSR 271c). If the employee used an educational method on behalf of a child in the previous school year then it should be noted on the SF-1190, Box 18 Remarks. (Eff. 06/19/2022 TL:SR 1049)