

# MassWorkforce Issuance

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**Workforce Issuance No. 10-45**

☒ **Policy**   ☐ **Information**

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**To:** Chief Elected Officials  
Workforce Investment Board Chairs  
Workforce Investment Board Directors  
Title I Administrators  
Career Center Directors  
Title I Fiscal Officers  
DCS Regional Managers

**cc:** WIA State Partners

**From:** Michael Taylor, Director  
Department of Workforce Development

**Date:** May 5, 2010

**Subject:** **Allowable TAA Training Supplies, Materials and Equipment, Revised**

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**Purpose:** To provide revised policy guidance to Local Workforce Investment Boards, One-Stop Career Center Operators and local workforce investment partners with respect to a policy change regarding the purchase of PCs/Laptops as an allowable item of training-related supplies, materials and equipment and the cost limitations associated with their purchase under the Trade Adjustment Assistance (TAA) Program. This Issuance replaces MassWorkforce Issuance No. 06-15, Allowable Training Supplies, Materials and Equipment for TAA Customers (3/15/06).

**Background:** Federal regulations delineated at 20 CFR 617.22 (6) (iii) (A) describe the training related costs that are to be covered for TAA eligible workers. It states:

“Costs of the training program shall include tuition and related expenses (books, tools and academic fees), travel or transportation expenses, and subsistence expenses”.

The types and cost limitation requirements of allowable TAA cost items were further clarified by the U.S. Department of Labor Employment and Training Administration (ETA) Regional Administrator in SESA Issuance No. 92-27 (published on 12/24/91). The SESA issuance specifically identified “computers”

as items that were “not reasonable or allowable” as training related items, the cost of which could be covered with TAA funds.

In an email dated January 22, 2010, the ETA Region 1 TAA Administrator instructed the Commonwealth that it was ETA’s opinion that the prior policy (No. 06-15) based on the SESA guidance was inconsistent with ETA’s current interpretation of TAA regulations, specifically with regard to the purchase of laptops/computers for a TAA eligible worker as a required condition of the training provider for the worker’s participation in an approved training program. According to ETA, the cost of the required laptop computer was to be considered a reasonable and allowable item to be covered with TAA Program funds. ETA’s position was stated thusly:

“ETA interprets 20 CFR 617.22(6) (iii) (A) to include laptops/computers when they are a course/program requirement for all students. If the course/program requires a laptop or computer in order to take the class, ETA views this as no different than the purchase of knives for a culinary class or tools for an auto mechanic class. The Commonwealth is instructed to revise and reissue this policy to include the purchase of laptops/computers when they are a requirement for the course/program. Note that ETA will be dealing with this issue via the issuance of Change 2 to the Operating Instructions. This policy change should be effective immediately.”

**Policy:** This policy specifically covers supplies, materials and equipment whose purchase costs may be covered with TAA Program funds for all TAA participants and describes any specified cost limitations for the purchase of such items that customers must use in order to successfully participate in training programs approved under the TAA Program.

The following five categories describe the training-related supplies, materials and equipment, the cost of which may be paid (within any specified limitations) with TAA funds. Only those supplies, materials and equipment *required of all students* participating in the same training program may be covered under the terms of this policy. Furthermore, TAA will not pay for supplies, materials and/or equipment for classes that are not related to the degree being pursued. See MassWorkforce Issuance No. 10-44, Training Under the Trade Adjustment Assistance Programs.

### **1. Textbooks**

The full cost of textbooks that *all* students participating in the same training program are required to use. The cost will vary for each program and vendor.

### **2. Tools**

The full cost of those tools required of all students that are *necessary only for participation in the training program*. Tools not needed for training but needed to enter employment *are not allowable*. The cost will vary for each program and vendor.

### 3. Basic Supplies/Materials

Basic Supplies are those items generally needed to participate in training. The following chart offers examples of *Allowable* and *Not Allowable* basic supplies and materials and is not intended to be “all inclusive”. Generally, to approve the cost of basic supplies and materials (or equipment), the cost must be reasonable, the items must be required for the training and individuals attending the training must uniformly be required to pay such costs or obtain such items regardless of the source of funds to cover their cost.

#### **Basic Supplies/Materials**

<b>Allowable</b>	<b>Not Allowable</b>
<ul style="list-style-type: none"><li>▪ Paper</li><li>▪ Notepads</li><li>▪ Pencils</li><li>▪ Pens</li><li>▪ Highlighters</li><li>▪ Computers/Laptops when required</li><li>▪ Calculator ( small, hand-held, desktop)</li></ul>	<ul style="list-style-type: none"><li>▪ Briefcases</li><li>▪ Backpacks</li><li>▪ Basic Software (i.e. Word, Excel, Outlook, etc.)</li><li>▪ Personal items (e.g., envelopes, staplers)</li></ul>

### 4. Uniforms

The full cost of required uniform items such as pants, skirts, dresses, shirts, shoes, etc., that are required of *all* students in order to participate in the training program. The number of uniform items that can be covered with TAA funds will be based on written notification from the training provider of the number of each uniform item required of all students to participate in the program (for example: 2 pants, 2 shirts, 1 jacket).

### 5. Special Supplies/Equipment

The full cost of special items required of all students to participate in the training program (e.g., scientific calculator for engineering student, CAD or other specialized software, PC and/or Laptop, Tools, etc.).

The Commonwealth has also established a maximum cost schedule with regard to the purchase of necessary training supplies and materials and certain special supplies and equipment

See Attachment A for the established maximum amounts that can be approved and applicable purchase limitations.

Attachment B provides a sample form that can be used by TAA eligible customers when purchasing supplies and other items required of all students participating in the same training program.

These material/supply costs *must be pre-approved* and receipts along with a completed REQUEST FOR REIMBURSEMENT form (Attachment C) must be submitted for reimbursement.

**Action**

**Required:** Please assure that all appropriate staff are knowledgeable of the content of this Issuance and that information provided to TAA eligible and potentially eligible customers is consistent with the stated policy.

**Effective:** Immediately

**References:** Trade Adjustment Assistance Act of 1974, as amended  
SESA Issuance 92-27, December 24, 1991  
Trade Reform Act of 2002  
The Trade and Globalization Adjustment Assistance Act of 2009  
Trade Regulations, 20 CFR Part 617  
TEGL 11-02, Operating Instructions for Implementing the Amendments to the Trade Act of 1974 Enacted by the Trade Act of 2002, issued October 10, 2002 and subsequent changes  
TEGL 22-08, Operating Instructions For Implementing the Amendments to the Trade Act of 1974 Enacted by the Trade and Globalization Adjustment Assistance Act of 2009, issued on May 15, 2009

**Inquiries:** Please email all questions to [PolicyQA@detma.org](mailto:PolicyQA@detma.org). Also, indicate Issuance number and description.