What account should I use for employee training expenses?

Tell Me

Supplemental to the detailed Expense Account Code Descriptions and Expense Account Code List guides.

1. Record the fees to attend all workshops, conferences, seminars, and webinars regardless of relation to the employee’s work duties and responsibilities, to one of the following registration fee accounts:
   - In-State Registration (925240)
   - Out of State Registration (925400)
   - Out of Country Registration (926210)

   This includes Academic Assistance (Tuition Reimbursement) expenses and local training expenses. All conference registration expenses should be charged to Registration Fees accounts, regardless of any direct relationship to work duties.

2. Expenses for employee training and staff development programs and courses directly related to employee work duties and responsibilities should use the “Employee Training Expenses- Non-Taxable” account (919850).

   Examples include courses given by Fred Pryor and The Employer Association are examples of these training expenses.

3. Faculty/staff tuition waivers should be charged to the tuition waiver accounts regardless of taxability.
   a. Resident Staff Tuition Waiver (919870)
   b. Non-Resident Staff Tuition Waiver (919880)

   Please see University Policy 101.1, Tuition Privileges for Certain Faculty and Staff, for additional information about faculty/staff waivers.

Related FAQs

- What account should I use for employee training expenses?
- Should I record an offset to an expense account when I receive money back?
- How do I determine which “other” or “miscellaneous” account code to use?
- How do account codes impact the University’s financial statements?
- Which account code should I use to record a fixed asset when I create a new requisition?