

ELE Participating Employers – Best Practices Guidance and Resources

Employers participating in the AICPA and NASBA's Experience, Learn, and Earn program are required to support staff members enrolled in the program; support can include mentoring, tuition reimbursement, flexible work schedules, or other means of support decided on by the employer. Below we have compiled resources and guidance to assist employers as they implement the ELE program in their firm/organization.

Mentoring/Support

CPA Culture of Support Toolkit

This toolkit contains guides, checklists and handouts to help you encourage staff on their CPA journey. While designed with the CPA Exam in mind, there are resources for [building and enhancing CPA culture](#) at your firm/organization and [building a CPA liaison program](#) that can be applied to supporting staff enrolled in the ELE program.

Mentoring Guide (*PCPS membership required*)

This mentoring guide offers guidance and tools to firms/organizations interested in implementing a mentoring program and offers guidance and tools to mentees and mentors to help them navigate the mentoring process. Each tool provided can be customized to fit the needs of any firm. Whether you are looking to develop a formal mentoring program or just to share information, the tools offer helpful guidance on the mentoring process.

Tuition Reimbursement

The majority of employers participating in the ELE program offer some form of tuition payment or reimbursement, either through existing or new reimbursement policies. Some choose to pay tuition immediately, while others reimburse employees after they have completed the semester.

If your firm/organization wishes to pay Tulane directly for tuition rather than reimburse employees, please email lindsey.yopp@aicpa-cima.com for more information.

Developing a tuition reimbursement plan/policy

Keep the following in mind:

1. Eligibility Criteria
 - a. Do employees have to be full time?
 - b. Are there any performance criteria that need to be met?
2. Covered Expenses
 - a. Does the policy cover tuition only, or does it include textbooks?

3. Reimbursement Limits
 - a. Is there an annual cap?
 - b. Is there a lifetime cap?
4. Reimbursement Process
 - a. Will employees pay upfront and be reimbursed, or will the firm pay for their courses directly?
 - b. If employees pay and get reimbursed later, how will employees apply and get reimbursed, and what documentation is required?
 - c. Is there a minimum grade required to receive reimbursement?
5. Service Commitment / Clawback Clause
 - a. Will employees be required to be employed a certain amount of time (1 year, 2 years, etc) after reimbursement?
 - b. If employees leave before that time ends, what are the repayment terms? Will it be prorated or the full amount?

Flexible/Reduced Workload

Some firms/organizations opt to provide a flexible or reduced workload as part of their support of staff enrolled in the ELE program. The implementation of this varies; some have a formal agreement while others are informal. Some options for this type of support include:

- Flexible Hours: Adjusting working day hours, like start and end times within agreed-upon parameters.
- Compressed Workweek: Working longer hours over fewer days (e.g., four 10-hour days).
- Variable Weekly Workload: Redistributing workload across weeks to account for times of increased or decreased work needs.
- Part-Time or Reduced Schedule: Adjusting workload or hours temporarily or permanently, either with or without reduced pay.

Stay up to date on the CPA Exam information

If your employee(s) are also in the process of taking their CPA Exam, provide them with support by staying up to date on the latest information:

- [Score Release schedule](#) – find out testing windows and when scores will be released
- [CPA Examination Blueprints](#) – learn everything that's tested on the CPA Exam
- [CPA Exam Booklet](#) – have an employee just starting out? This booklet has all the need to know information

- [Bulk Scheduling](#) – Have multiple candidates? Encourage them to test together!
- Most jurisdictions have extended the amount of time a candidate has to complete their testing journey from 18 months to 30 months (some jurisdictions allow 36 months)
- Encourage your employees to take a discipline section they feel the most confident in, early data indicates that candidates who perform well on a Discipline section also performed well on the related Core section (FAR/BAR, REG/TCP, AUD/ISC)