September 16, 2019

The Honorable James M. Inhofe  
Chairman  
The Honorable Jack Reed  
Ranking Member  
Committee on Armed Services  
United States Senate

The Honorable Adam Smith  
Chairman  
The Honorable Mac Thornberry  
Ranking Member  
Committee on Armed Services  
House of Representatives

DOD Education Benefits: Data on Officer Participation in and Views on Proposed Changes to the Tuition Assistance Program

The Department of Defense (DOD) has provided higher education assistance to servicemembers since the post-World War II era. As stated in a 2018 report to Congress, DOD believes educational pursuits conducted off-duty prepare individuals to think critically, develop leadership skills, and acquire tools essential to meet 21st century challenges.1 According to DOD’s budget submission for fiscal year 2020, the services allotted over $561 million from their fiscal year 2019 appropriations for their active components’ voluntary education programs, which include tuition assistance.

DOD’s tuition assistance program is one of several voluntary education programs the department offers. Tuition assistance benefits are funds provided by the military services to pay a portion of tuition costs for an active-duty servicemember enrolled in courses of study during his or her off-duty time.2 Servicemembers who meet eligibility requirements can use tuition assistance for undergraduate, graduate, vocational, licensure, certificate, and language courses.3

Conference Report 115-874, which accompanied the National Defense Authorization Act for Fiscal Year 2019, noted that active-duty commissioned officers who accept tuition assistance for off-duty education incur an active-duty service obligation, which is a commitment to remain in military service for a specific length of time, and observes that tuition assistance is an important


retention tool and valuable benefit at a time when education costs are increasing. The conference report also included a provision for us to review data associated with active-duty officers who accept tuition assistance as well as an assessment of the effects of a proposed policy change requiring service obligations for accepting tuition assistance to be served consecutively with any other service obligation.

This report describes: (1) active-duty commissioned officers’ participation in the tuition assistance program; (2) the number of years of commissioned service that active-duty officers have when first accepting tuition assistance, and the number of additional years these officers serve after receipt of final tuition assistance payments; and (3) views of service officials, military service education counselors, and active-duty officers regarding the potential effects of requiring service obligations for accepting tuition assistance to be served consecutively with any other service obligation. In August 2019, we provided briefing slides to the congressional Armed Services Committees on the preliminary results of our work; this report formally transmits our briefing slides and communicates the final results of our work (see enclosure).

For objective one, we obtained and analyzed data from service-level tuition assistance databases to identify the number of program participants by active-duty commissioned officers and enlisted servicemembers, as well as the cost of the program and number of courses taken from fiscal years 2009 through 2018, in order to provide the overall size of the program as well as the proportion of officer participation. To assess the reliability of the data used, we reviewed service officials’ responses to our data-reliability questionnaire, conducted electronic testing of the data, and reviewed related documentation such as data dictionaries and user manuals. We determined the data used were appropriate and reliable for reporting on our objectives.

For objective two, we obtained service-level tuition assistance and personnel data records of active-duty commissioned officers who received tuition assistance from fiscal years 2004 through 2018 for the Navy, the Marine Corps, and the Air Force, and from 2006 through 2018 for the Army. We chose a 15-year period of analysis in order to capture data related to officers with a variety of service lengths. Army tuition assistance program data were not available prior to fiscal year 2006. We analyzed these data to determine the length of active-duty service of commissioned officers: (1) prior to receiving tuition assistance benefits for the first time; (2) after the completion of education for which tuition assistance was received; and (3) in total, among those officers who had separated or retired. To assess the reliability of the data used, we reviewed service officials’ responses to our data-reliability questionnaire, conducted electronic testing of the data, and reviewed related documentation such as data dictionaries and user manuals. We determined the data used were appropriate and reliable for reporting on our objectives.

For objective three, we conducted interviews with 12 service-level military officials, 20 education counselors from the four military services, and 24 active-duty commissioned Army officers to obtain their views on potential effects of a proposed policy change requiring tuition assistance service obligations to be served consecutively with any other active-duty service obligation. Information gathered from these interviews and discussion groups is nongeneralizable.

We conducted this performance audit from February 2019 to September 2019 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.
Summary

In fiscal year 2018, DOD provided tuition assistance to about 15,000 active-duty commissioned officers at a cost of almost $31 million. In the same fiscal year, DOD provided tuition assistance funding toward about 200,000 active-duty officers’ and enlisted servicemembers’ enrollment in over 600,000 courses at a program cost of around $425 million. As a result, active-duty commissioned officers comprised about 7 percent of tuition assistance participants, courses taken, and program costs in fiscal year 2018.

The length of active-duty officers’ commissioned service, including the periods of service prior to and after using tuition assistance benefits, varied over the years included in our review. The median length of active-duty officers’ commissioned service before receiving tuition assistance ranged from 3.14 years to 5.36 years across the military services. Among active-duty officers who last used tuition assistance 10 years ago—in fiscal year 2009—the percentage who remained in commissioned service as of May 2019 ranged from 26 percent to 67 percent across the services. Among active-duty officers who have separated after last using tuition assistance in 2009, the median length of commissioned service after last using tuition assistance ranged from 3.66 years to 5.48 years. The median total length of commissioned service among the same group of officers ranged from 11.00 years to 13.75 years.

Service officials, education counselors, and officers we spoke with expressed a number of views about the potential effects of the proposed policy change to a 2-year consecutive service obligation for accepting tuition assistance. For example, they stated that the proposed policy change may affect officers’ usage of tuition assistance benefits and retention. They also stated that the proposed change could potentially increase officers’ reliance on other sources for tuition funding and the services’ administrative costs. Further, they expressed uncertainty about the application of the proposed policy change. According to education counselors and officers we spoke with, the policy change may decrease officers’ usage of tuition assistance to avoid incurring an additional 2-year consecutive tuition assistance service obligation. Additionally, service officials, education counselors, and officers believed the policy change may negatively affect retention because officers may not want to consider pursuing a long-term military career or extending their time in service. Therefore, to avoid incurring a consecutive service obligation, education counselors and officers said officers may pay out-of-pocket or consider using the Post-9/11 GI Bill instead of tuition assistance to pay for their education. According to a service official and officers, the policy change may also increase administrative costs to adequately inform officers of the change to the service commitment or to track officers’ service obligations. However, service officials, education counselors, and officers expressed uncertainty about whether an officer would incur a 2-year consecutive tuition assistance service obligation for each class under the proposed policy.

4DOD and the military services did not provide additional information on the variances among the services in the analyses for this objective.

5Interviews and discussion groups we conducted included 12 service-level military officials, 20 education counselors from the four military services, and 24 active-duty commissioned Army officers. Our methodology allowed participants to bring up topics of interest to them; therefore, each group may not have addressed the same views or potential effects.
Agency Comments
We provided a draft of this report to DOD for review and comment. DOD provided technical comments on the enclosure, which we incorporated as appropriate.

We are sending copies of this report to appropriate congressional committees and the Secretary of Defense. This report is also available at no charge on the GAO website at http://www.gao.gov.

Should you or your staffs have any questions about this report, please contact Brenda S. Farrell at (202) 512-3604 or FarrellB@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report include Vincent Balloon, Assistant Director; Rebekah Boone; Lawrence Crockett; Serena Epstein; Cynthia Grant; Kirsten Lauber; and Michael Silver.

Brenda S. Farrell
Director,
Defense Capabilities and Management

Enclosure
DOD Education Benefits: Data on Officer Participation in and Views on Proposed Changes to the Tuition Assistance Program

Information Provided to the Armed Services Committees
August 7, 2019
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• Objective 3: Views of Service Officials, Service Education Counselors, and Active-Duty Officers on Proposed Tuition Assistance Policy Change
Introduction

As stated in a 2018 report to Congress, the Department of Defense (DOD) believes educational pursuits conducted off-duty prepare individuals to think critically, develop leadership skills, and acquire tools essential to meet 21st century challenges.\(^1\) As such, DOD has long provided education benefits to its servicemembers and veterans.

One education benefit provided by DOD to servicemembers is tuition assistance, which provides off-duty benefits for voluntary education while a servicemember remains in the service. DOD views the tuition assistance program as critically important to servicemembers’ warfighting readiness, in part because it supports their professional and personal growth.\(^2\) DOD also states that the program facilitates servicemembers’ eventual assimilation into the civilian workforce.


\(^2\)DOD contracted the Center for Naval Analyses to conduct a study of outcomes of voluntary military education programs. In 2017, the study found, among other things, that there is evidence that, in general, the tuition assistance program can be useful in recruiting higher-quality personnel, but the evidence of retention benefits associated with the tuition assistance program is mixed. Department of Defense, *Tracking Outcomes: A Report to Congress on Voluntary Military Education Programs* (Washington, D.C.: April 2017).
Introduction

We have previously conducted work on the tuition assistance program.

- In January 2019, we reported that DOD’s tuition assistance program is a benefit that can improve servicemembers’ job performance, promotion potential, self-development, and personal quality of life.³

- In September 2014, we reported on educational advising provided by the military services to tuition assistance recipients and the services’ evaluation of postsecondary institutions that receive tuition assistance funding.⁴ We made one recommendation unrelated to tuition assistance service obligations.⁵

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⁵To improve the usefulness of information from school evaluations, we recommended that DOD develop a plan for future school evaluations to include clearly defined evaluation questions, among other things. DOD agreed with this recommendation and addressed it by awarding a contract for conducting school evaluations and completing several evaluations using a standard methodology based on clearly defined evaluation questions.
Source of Work, Objectives, and Methodology

Conference Report 115-874, which accompanied the National Defense Authorization Act for Fiscal Year 2019, noted that active-duty commissioned officers who accept tuition assistance for off-duty education incur an active-duty service obligation, which is a commitment to remain in military service for a specific length of time, and observes that tuition assistance is an important retention tool and valuable benefit at a time when education costs are increasing.

The conference report included a provision for us to review data associated with active-duty officers who accept tuition assistance, to include information on the numbers of officers accepting tuition assistance and their lengths of commissioned service before accepting tuition assistance and after completing tuition assistance payments, as well as an assessment of the effects of a proposed policy change requiring service obligations for accepting tuition assistance to be served consecutively with any other service obligation.  

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6A bill for the National Defense Authorization Act for Fiscal Year 2020, passed by the Senate in June 2019, includes a provision to add language to section 2007(b) of title 10, United States Code, requiring any service obligation incurred by an active-duty commissioned officer for accepting tuition assistance to be served consecutively with any other service obligation of the officer. The consecutive service requirement would apply to any obligation, active-duty or otherwise, and to agreements for the payment of tuition for off-duty training or education that are entered into on or after the date of the enactment of the Act. S. 1790, 116th Cong. § 566 (2019).
This briefing describes

1. active-duty commissioned officers’ participation in the tuition assistance program;

2. the number of years of commissioned service that active-duty officers have when first accepting tuition assistance, and the number of additional years these officers serve after receipt of final tuition assistance payments; and

3. views of service officials, military service education counselors, and active-duty officers regarding the potential effects of requiring service obligations for accepting tuition assistance to be served consecutively with any other service obligation.
Source of Work, Objectives, and Methodology (continued)

For our first objective, we obtained and analyzed data from service-level tuition assistance databases to identify the number of program participants by active-duty commissioned officers and enlisted servicemembers, as well as the cost of the program and number of courses taken from fiscal years 2009 through 2018, in order to provide the overall size of the program as well as the proportion of officer participation.7

For our second objective, we obtained service-level tuition assistance and personnel data records of active-duty commissioned officers who received tuition assistance from fiscal years 2004 through 2018 for the Navy, the Marine Corps, and the Air Force, and from 2006 through 2018 for the Army.8 We analyzed these data to determine the length of active-duty service of commissioned officers: (1) prior to receiving tuition assistance benefits for the first time; (2) after the completion of education for which tuition assistance was received; and (3) in total, among those officers who had separated or retired.

7At the time of this review, fiscal year 2018 is the most recent year for which annual quantities were available.

8Army tuition assistance program data were not available prior to fiscal year 2006. We chose a 15-year period of analysis in order to capture data related to officers with a variety of service lengths.
Source of Work, Objectives, and Methodology (continued)

For our third objective, we conducted interviews with service-level military officials to obtain their views on potential effects of a proposed policy change requiring tuition assistance service obligations to be served consecutively with any other active-duty service obligation. We interviewed education counselors from each of the four military services who had experience counseling officers on their education goals, and conducted five discussion groups with active-duty commissioned Army officers to obtain their views on officers’ considerations when deciding on tuition assistance participation and potential effects of the proposed policy change. We conducted interviews with education counselors from the Navy, the Marine Corps, and the Air Force by teleconference. Discussion groups with Army active-duty commissioned officers and an interview with Army education counselors occurred at Fort Benning, Georgia. We conducted discussion groups at an Army location because the Army had the most active-duty commissioned officers using tuition assistance, and we selected Fort Benning due to its sizable population of active-duty commissioned Army officers. Information gathered from these interviews and discussion groups is nongeneralizable.

To assess the reliability of the data used, we reviewed service officials’ responses to our data-reliability questionnaire, conducted electronic testing of the data, and reviewed related documentation such as data dictionaries and user manuals. We determined the data used were appropriate and reliable for reporting on our objectives. We requested and received technical comments from DOD on the briefing slides and incorporated the comments as appropriate.
Background

According to DOD’s budget submission for fiscal year 2020, the services allotted over $561 million from their fiscal year 2019 appropriations for their active components’ voluntary education programs, which include tuition assistance.

- DOD’s voluntary education programs are educational programs of study that servicemembers participate in during their off-duty time.\(^9\) According to DOD policy, voluntary education programs shall provide educational opportunities similar to those available for civilians, be available to all active-duty personnel regardless of their duty location, and include courses and services provided by accredited institutions.

- DOD’s tuition assistance program is one of several voluntary education programs offered by DOD. Other voluntary education programs include postsecondary degree programs on military installations, distance education programs, and certificate examination programs, among others.

Background (continued)

Tuition Assistance Program Overview

DOD has provided higher-education assistance since the post-World War II era and established the tuition assistance program to enable servicemembers to pursue college at a subsidized rate. Tuition assistance benefits are funds provided by the military services to pay a portion of tuition costs for an active-duty servicemember enrolled in courses of study during his or her off-duty time. Servicemembers who meet eligibility requirements can use tuition assistance for undergraduate, graduate, vocational, licensure, certificate, and language courses.

DOD and the services have established standardized program requirements. For example, tuition assistance benefits provide up to $250 per credit hour to offset the cost of voluntary, off-duty education for servicemembers, up to a yearly maximum of $4,500. DOD reviews these maximums for tuition assistance benefits annually at its Interservice Voluntary Education Board meeting.

Tuition assistance recipients typically consult with an education counselor and have an approved educational goal or degree plan. Servicemembers must repay the course tuition benefit if they do not successfully pass or complete the course. According to service guidance, in most cases servicemembers may not use tuition assistance to obtain a second degree of the same level, such as a second bachelor degree.

Background (continued)

Tuition Assistance Oversight Roles and Responsibilities

The Under Secretary of Defense for Personnel and Readiness

- develops overall policy guidance for voluntary education programs in DOD and monitors compliance with applicable DOD guidance, and
- establishes and ensures uniform tuition assistance rates across the military services and established an Interservice Voluntary Education Board.

The Deputy Assistant Secretary of Defense for Force Education and Training

- oversees DOD’s voluntary education programs, including tuition assistance.  

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11DOD Instruction 1322.25 states that the Deputy Assistant Secretary of Defense for Military Community and Family Policy will oversee voluntary education programs. However, in January 2016, management of DOD’s voluntary education programs migrated to Force Education and Training, according to DOD’s 2017 report Tracking Outcomes: A Report to Congress on Voluntary Military Education Programs.
Tuition Assistance Oversight Roles and Responsibilities (continued)

The Secretaries of the military departments

- establish, maintain, coordinate, and operate voluntary education programs that encompass a broad range of educational experiences;
- maintain service policy regarding tuition assistance;
- require that sufficient funding be available for servicemembers for tuition assistance support, including education counseling; and
- provide a representative responsible for voluntary education policy to the Interservice Voluntary Education Board from each of the four military services.
DOD Policy on Service Obligations

DOD policy states that every person who enters military service by enlistment or appointment incurs a military service obligation of 8 years, subject to certain exceptions. Officers incur service obligations that are specific to their source of commissioning. For example, officers who graduate from military service academies must typically fulfill a 5-year active-duty service obligation. An officer may incur additional service obligations upon certain career events, such as promotion or permanent change of station, or when receiving certain benefits from the military.

- When multiple service obligations are incurred, DOD or the military departments can require these obligations to be served consecutively or concurrently. For example, the Army allows service obligations resulting from permanent change of station and military schooling (among others) to be served concurrently with one another and with any service obligations resulting from commissioning or civilian schooling.

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13Army Regulation 350-100, *Officer Active Duty Service Obligations* (Sept. 26, 2017).
Background (continued)

DOD Policy on Service Obligations (continued)

- Active-duty commissioned officers who accept tuition assistance incur a 2-year active-duty service obligation, which may be served concurrently with other service obligations held by the officer.\(^\text{14}\) The military services currently apply this obligation per course, with the service obligation period beginning on the date of course completion.\(^\text{15}\) If the officer does not fulfill the obligation, generally the officer must repay the tuition assistance benefit.\(^\text{16}\)

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\(^{14}\) Section 2007 of title 10, U.S. Code, specifies that active-duty commissioned officers incur a 2-year active-duty service obligation. In the Army, Navy, and Marine Corps, warrant officers also incur this 2-year active-duty service obligation. The Air Force does not have warrant officers. The service obligation does not apply to enlisted servicemembers.

\(^{15}\) If an officer accepts tuition assistance for multiple courses, the officer would incur multiple service obligations. At this time, those obligations may be served concurrently.

\(^{16}\) 10 U.S.C. § 2007(e).
Objective 1: Active-Duty Commissioned Officers’ Participation in the Tuition Assistance Program

Our analysis shows that in fiscal year 2018, DOD provided tuition assistance to about 15,000 active-duty commissioned officers at a cost of almost $31 million.

In the same fiscal year, DOD provided tuition assistance funding toward more than 200,000 active-duty officers’ and enlisted servicemembers’ enrollment in over 600,000 courses at a program cost of around $425 million.

As a result, active-duty commissioned officers comprised about 7 percent of tuition assistance participants, courses taken, and program costs in fiscal year 2018. According to DOD, as of December 2018, commissioned officers comprised 17.5 percent of the active-duty force.

Figures 1, 2, and 3 provide additional information about levels of tuition assistance participation, courses taken, and program costs within DOD’s active-duty population for fiscal years 2009 through 2018. Figure 4 shows the commission sources of active-duty officers who used tuition assistance within each of the military services from fiscal years 2004 through 2018.
Objective 1: Active-Duty Commissioned Officers’ Participation in the Tuition Assistance Program

Figure 1: Active-Duty Commissioned Officers’ Tuition Assistance Participation, Courses, and Program Costs by Service for Fiscal Years 2009 through 2018

Source: GAO analysis of military service data. | GAO-19-699R
Objective 1: Active-Duty Commissioned Officers’ Participation in the Tuition Assistance Program

Figure 2: Active-Duty Personnel’s Tuition Assistance Participation, Courses Taken, and Program Costs by Service for Fiscal Years 2009 through 2018

Source: GAO analysis of military service data. | GAO-19-699R
Objective 1: Active-Duty Commissioned Officers’ Participation in the Tuition Assistance Program

Figure 3: Military Services’ Active-Duty Commissioned Officers’ and Enlisted Servicemembers’ Tuition Assistance Participation, Courses Taken, and Program Costs for Fiscal Years 2009 through 2018

Participation »
Thousands of participants

Courses taken »
Thousands of courses

Program costs »
Millions of dollars

Source: GAO analysis of military service data. | GAO-19-699R
Objective 1: Active-Duty Commissioned Officers’ Participation in the Tuition Assistance Program

Figure 4: Commission Sources of Active-Duty Officers Receiving Tuition Assistance from Fiscal Years 2004 through 2018

Note: In conducting this analysis, we excluded records that did not include a commission date, records that included a commission date that occurred on the same date or after the officer’s last use of tuition assistance, and records that included first use of tuition assistance that occurred after an officer’s separation date. In total, we excluded from this analysis 5,225 of 123,274 records received from the military services.

Limited duty officers fill leadership and management positions that require technical background and skills not attainable through normal development within other officer career paths.

For the Air Force, this refers to Officer Training School.

Platoon leaders class is a path to becoming a Marine Corps officer open to college freshman, sophomores, and juniors.

Warrant officers hold warrants from their service Secretary and are specialists and experts in certain military technologies or capabilities. The Air Force does not have warrant officers.
Objective 2: Length of Active-Duty Officers’ Commissioned Service before and after Tuition Assistance

Length of Active-Duty Officers’ Commissioned Service before Receiving Tuition Assistance

Based on our analysis, the median length of active-duty officers’ commissioned service before receiving tuition assistance ranged from 3.14 years for the Air Force to 5.36 years for the Marine Corps, as shown in table 1.
## Objective 2: Length of Active-Duty Officers’ Commissioned Service before and after Tuition Assistance

### Table 1: Length of Active-Duty Officers’ Commissioned Service before Tuition Assistance, by Commission Source

<table>
<thead>
<tr>
<th>Commission source</th>
<th>Army&lt;sup&gt;c,d&lt;/sup&gt;</th>
<th>Navy</th>
<th>Marine Corps&lt;sup&gt;d&lt;/sup&gt;</th>
<th>Air Force&lt;sup&gt;d&lt;/sup&gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td>All commission sources</td>
<td>4.53</td>
<td>5.25</td>
<td>5.36</td>
<td>3.14</td>
</tr>
<tr>
<td>Officer Candidate School</td>
<td>4.34</td>
<td>5.43</td>
<td>6.80</td>
<td>3.05&lt;sup&gt;e&lt;/sup&gt;</td>
</tr>
<tr>
<td>Reserve Officers’ Training Corps</td>
<td>7.04</td>
<td>6.31</td>
<td>6.26</td>
<td>2.84</td>
</tr>
<tr>
<td>Service academy</td>
<td>4.49</td>
<td>6.63</td>
<td>5.63</td>
<td>3.60</td>
</tr>
<tr>
<td>Warrant officer</td>
<td>2.57</td>
<td>3.56</td>
<td>2.75</td>
<td>—</td>
</tr>
</tbody>
</table>

Source: GAO analysis of military service data. | GAO-19-699R

<sup>a</sup> Except for “All Commission Sources,” these are a selection of the most common commission sources of officers and are not inclusive of all officers who used tuition assistance during this time frame.

<sup>b</sup> These data include Navy, Marine Corps, and Air Force officers who used tuition assistance for the first time in fiscal year 2004 or later and Army officers who used tuition assistance for the first time in fiscal year 2006 or later.

<sup>c</sup> Due to the years of available data from the Army, these medians do not include tuition assistance use prior to fiscal year 2006. As a result, the actual number of years of active-duty commissioned service prior to first use of tuition assistance may be shorter than the reported medians.

<sup>d</sup> In conducting this analysis, we excluded records that did not include a commission date, records for which the provided date of first use of tuition assistance occurred on or prior to the officer’s commission date, records for which the provided date of first use of tuition assistance occurred after the officer’s separation date, and records that did not include a date of first use of tuition assistance. In total, we excluded from this analysis 11,076 of 123,274 records received from the military services.

<sup>e</sup> For the Air Force, this refers to Officer Training School.

<sup>f</sup> The Air Force does not have warrant officers.
Objective 2: Length of Active-Duty Officers’ Commissioned Service before and after Tuition Assistance

Length of Active-Duty Officers’ Commissioned Service after Last Use of Tuition Assistance

Based on our analysis, the length of officers’ service after last using tuition assistance varied over the years included in our review. For example, among active-duty commissioned officers who last used tuition assistance in fiscal year 2009, our analysis shows the following, as of May 2019:

- Army: 45 percent remained in active-duty service, and among those who separated, the median length of service after last use of tuition assistance was 5.48 years.
- Navy: 34 percent remained in active-duty service, and among those who separated, the median length of service after last use of tuition assistance was 3.67 years.
- Marine Corps: 26 percent remained in active-duty service, and among those who separated, the median length of service after last use of tuition assistance was 3.66 years.
- Air Force: 67 percent remained in active-duty service, and among those who separated, the median length of service after last use of tuition assistance was 5.08 years.

Figures 5 (Army), 6 (Navy), 7 (Marine Corps), and 8 (Air Force) show the percentage of active-duty commissioned officers who remained on active duty and median length of service following tuition assistance among officers who have separated or retired after using tuition assistance.
Objective 2: Length of Active-Duty Officers’ Commissioned Service before and after Tuition Assistance

Figure 5: Length of Active-Duty Commissioned Service after Last Use of Tuition Assistance among Army Officers

Note: This analysis used data as of May 2019. For this analysis, we excluded records that did not include a commission date, records for which the commission date occurred on or after the officer’s last use of tuition assistance, records for which tuition assistance use dates occurred after the officer’s separation date, and records that did not include a date of last use of tuition assistance. In total, we excluded from this analysis 7,888 of 47,231 records received from the Army. The medians represent the service length only of officers who separated or retired at the time of our review and do not include the service length of officers who remain in active-duty service. As a result, the length of service for all officers may be higher than the reported medians.
Objective 2: Length of Active-Duty Officers’ Commissioned Service before and after Tuition Assistance

Figure 6: Length of Active-Duty Commissioned Service after Last Use of Tuition Assistance among Navy Officers

Note: This analysis used data as of May 2019. This analysis includes 18,698 Navy records. The medians represent the service length only of officers who separated or retired at the time of our review and do not include the service length of officers who remain in active-duty service. As a result, the length of service for all officers may be higher than the reported medians.
Objective 2: Length of Active-Duty Officers’ Commissioned Service before and after Tuition Assistance

Figure 7: Length of Active-Duty Commissioned Service after Last Use of Tuition Assistance among Marine Corps Officers

Note: This analysis used data as of May 2019. For this analysis, we excluded records that did not include a commission date, records for which the commission date occurred on or after the officer’s last use of tuition assistance, records for which tuition assistance use dates occurred after the officer’s separation date, and records that did not include a date of last use of tuition assistance. In total, we excluded from this analysis 805 of 8,743 records received from the Marine Corps. The medians represent the service length only of officers who separated or retired at the time of our review and do not include the service length of officers who remain in active-duty service. As a result, the length of service for all officers may be higher than the reported medians.
Objective 2: Length of Active-Duty Officers’ Commissioned Service before and after Tuition Assistance

Figure 8: Length of Active-Duty Commissioned Service after Last Use of Tuition Assistance among Air Force Officers

Note: This analysis used data as of May 2019. For this analysis, we excluded records that did not include a commission date, records for which the commission date occurred on or after the officer’s last use of tuition assistance, records for which tuition assistance use dates occurred after the officer’s separation date, and records that did not include a date of last use of tuition assistance. In total, we excluded from this analysis of 1,370 of 48,602 records received from the Air Force. The medians represent the service length only of officers who separated or retired at the time of our review and do not include the service length of officers who remain in active-duty service. As a result, the length of service for all officers may be higher than the reported medians.
Objective 2: Length of Active-Duty Officers’ Commissioned Service before and after Tuition Assistance

Total Length of Active-Duty Commissioned Service for Separated Officers Who Received Tuition Assistance

Based on our analysis, the length of officers’ service after using tuition assistance varied over the years included in our review, as shown in table 2. For example, among officers who last used tuition assistance in fiscal year 2009, and have subsequently separated or retired, the median length of the officers’ total length of active-duty commissioned service was 13.75 years for Army officers, 12.29 years for Navy officers, 11.00 years for Marine Corps officers, and 13.26 years for Air Force officers.
Objective 2: Length of Active-Duty Officers’ Commissioned Service before and after Tuition Assistance

### Table 2: Total Active-Duty Commissioned Service of Separated Officers Who Received Tuition Assistance

<table>
<thead>
<tr>
<th>Service</th>
<th>Median length of service, in years, by fiscal year of most recent tuition assistance use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Navy</td>
<td>12.84</td>
</tr>
<tr>
<td>Marine Corps</td>
<td>13.05</td>
</tr>
<tr>
<td>Air Force</td>
<td>16.13</td>
</tr>
</tbody>
</table>

Source: GAO analysis of military service data.  
Note: For this analysis, we excluded records that did not include a commission date, records for which the commission date occurred on or after the officer’s last use of tuition assistance, records for which tuition assistance use dates occurred after the officer’s separation date, and records that did not include a date of last use of tuition assistance. In total, we excluded from this analysis 10,063 of 123,274 records received from the military services. The medians represent the service length only of officers who separated or retired at the time of our review and do not include the service length of officers who remain in active-duty service. As a result, the length of service for all officers may be higher than the reported medians.  
*Army tuition assistance program data were not available prior to fiscal year 2006.
Objective 3: Views of Service Officials, Service Education Counselors, and Active-Duty Officers on Proposed Tuition Assistance Policy Change

In our interviews and group discussions with service officials, education counselors, and active-duty commissioned officers, participants expressed a number of views about the potential effects of the proposed policy change. The proposed policy change requires tuition assistance service obligations to be served consecutively with any other service obligation. Participants specifically expressed the following views, among others:17

- potential effects concerning the use of tuition assistance benefits,
- potential effect on retention,
- potential reliance on other sources for tuition funding,
- potential increased administrative costs, and
- uncertainty regarding scope.

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17Information gathered from these interviews and discussion groups is nongeneralizable. Additionally, although each discussion group included the same questions, our methodology allowed participants to bring up topics of interest to them; therefore, each group may not have addressed the same views or potential effects.
Objective 3: Views of Service Officials, Service Education Counselors, and Active-Duty Officers on Proposed Tuition Assistance Policy Change

Interviews and discussion groups we conducted included the following groups of participants:

- a total of 12 program-level military service officials,
- a total of four groups of education counselors\(^{18}\) who had experience counseling officers on their education goals with one group from each of the four military services, and
- a total of five discussion groups with active-duty commissioned Army officers\(^{19}\) at Fort Benning, Georgia.

\(^{18}\)We interviewed a total of 20 education counselors.

\(^{19}\)The five discussion groups with active-duty commissioned Army officers included two groups of second and first lieutenants and captains, two groups of majors and lieutenant colonels, and one group of warrant officers. We held discussions with a total of 24 active-duty commissioned Army officers.
Objective 3: Views of Service Officials, Service Education Counselors, and Active-Duty Officers on Proposed Tuition Assistance Policy Change

Potential Reduced Use of Tuition Assistance Benefits

According to education counselors and officers, officers’ usage of tuition assistance may decrease to avoid incurring an additional 2-year consecutive tuition assistance service obligation. Specifically, the following points emerged among the individuals we spoke to:

- Officers in four of the discussion groups and education counselors in three of the group interviews stated that officers may be unwilling to incur an additional 2-year consecutive service obligation that would extend their time in service. For example, warrant officers noted they typically have 8 to 12 years of prior enlisted service when receiving their commission. Accepting a commission incurs specified years of a service obligation, depending on the assigned task, in addition to any skills- or training-related obligations, such as those incurred when completing flight school. However, officers in two of the discussion groups and education counselors in one of the groups also observed the proposed policy change may not affect usage of tuition assistance among officers who plan to have or already have had lengthy military careers.

- Officers in one of the discussion groups and education counselors in one of the group interviews stated that experienced officers may no longer recommend the usage of tuition assistance to other officers.
Potential Reduced Use of Tuition Assistance Benefits (continued)

According to education counselors and officers who participated in our review, lower usage of tuition assistance may lead to the following results:

- Education counselors in one of the group interviews stated that officers may not further their education to obtain advanced degrees, making them less competitive for promotions.

- Education counselors in one of the group interviews and officers in two of the discussion groups noted that the military discharges officers who do not receive a promotion within a specified time frame; therefore, the service may ultimately be required to waive the officer’s service obligations to discharge the officer.

- Officers in two of the discussion groups said warrant officers usually take a significant amount of time to pursue either an associate’s or bachelor’s degree because they usually are not able to take multiple courses at one time. Thus, if the policy were to change, officers in one of the discussion groups said warrant officers may reconsider whether or not to pursue their educational goals while in service.

- Officers in two of the discussion groups said education programs that cater to officers may end their relationship with the service due to a potential decrease in numbers of officers applying to those programs.
Objective 3: Views of Service Officials, Service Education Counselors, and Active-Duty Officers on Proposed Tuition Assistance Policy Change

Potential Effect on Retention

According to service officials, education counselors, and officers, the proposed policy change to a 2-year consecutive service obligation may negatively affect retention in the following ways:

- Officers in two of the discussion groups and education counselors in two of the group interviews stated that officers may have to consider whether to pursue a long-term military career or extending their time in service when deciding to use tuition assistance.

- Officers in two of the discussion groups said if an officer were to consider tuition assistance, he or she may weigh the potential effects of a longer obligation on the acceptance of promotions and retirement.

- Education counselors in one of the group interviews stated that the officer’s family may not want the officer to incur an additional service obligation that would lengthen the officer’s required time in service.

- Education counselors in three of the group interviews, officers in three discussion groups, and three service officials stated that the service may have difficulty retaining officers.

In addition, education counselors in one of the group interviews and six service officials stated that the proposed policy change might negatively affect officers’ morale by extending the required time in service for accepting tuition assistance benefits.
Objective 3: Views of Service Officials, Service Education Counselors, and Active-Duty Officers on Proposed Tuition Assistance Policy Change

Potential Reliance on Other Sources of Tuition Funding

According to education counselors and officers who spoke with us, officers may use methods other than tuition assistance to pay for their education. Participants in our officer discussion groups and education counselor interviews provided the following examples, among others:

- Education counselors in two of the group interviews stated that, while using tuition assistance, many officers already pay significant out-of-pocket costs to obtain their degrees, particularly for graduate-level courses. Officers in four of the discussion groups also stated that more officers may use personal finances to pay for some courses or for the entire costs of their education to avoid incurring the additional consecutive service obligation.

- Officers in four of the discussion groups and education counselors in one of the group interviews also stated that officers may consider using the Post-9/11 GI Bill to pay for their education once they are eligible instead of relying on tuition assistance. Thus, officers’ personal use of the GI Bill may increase, resulting in fewer officers transferring their GI Bill benefits to family members.
Objective 3: Views of Service Officials, Service Education Counselors, and Active-Duty Officers on Proposed Tuition Assistance Policy Change

Potential Increased Administrative Costs

According to service officials, education counselors, and officers who participated in our review, the proposed policy change may increase certain administrative costs. Specifically, participants stated the following:

- One service official stated that adequately informing officers of the policy change may increase the services’ administrative costs. For example, the services would need to inform officers of the policy change to a 2-year consecutive service obligation before they accept tuition assistance.

- Officers in three of the discussion groups stated that the service does not have a single system that tracks both tuition assistance service obligations and any other outstanding service obligation. Therefore, there may be a cost associated with tracking all of the officers’ service obligations.

- Education counselors in one of the group interviews stated that it was unclear whether the change would likely achieve significant financial savings.
Objective 3: Views of Service Officials, Service Education Counselors, and Active-Duty Officers on Proposed Tuition Assistance Policy Change

Uncertainty Surrounding Scope of Change

Some uncertainty exists among service officials, education counselors, and officers who participated in our review on the application of the proposed policy change. For example, participants raised the following points:

- Education counselors in three of the group interviews, officers in three of the discussion groups, and three service officials stated that it is not clear whether, under the proposed policy, an officer would incur a 2-year tuition assistance service obligation for each class. Additionally, officers in one of the discussion groups and one education counselor in one of the group interviews stated that it is unclear whether the policy change would grandfather those officers who currently use tuition assistance.

- Education counselors in one of the discussion groups stated that, with regard to any other service obligation an officer may incur while fulfilling the tuition assistance service obligation—such as the 2-year obligation for accepting a promotion—it is not clear which service obligation would take precedence.
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