

Policy Clarification
Employment & Training – Special Allowances
ESA-22476-135
ESA-22476-535

Submitted: April 23, 2026

Agency: CAOs

**Subject: Employment and Training (E&T) Special Allowances (SPALs):
Equipment for Remote Educational Activities**

**Question: Can SPALs for a desk and chair be issued to Temporary Assistance
for Needy Families (TANF) and Supplemental Nutrition Assistance
Program (SNAP) E&T participants to support participation in remote
educational activities?**

Response By: BEP

Date: April 23, 2026

Yes. TANF and SNAP E&T participants engaged in educational activities (Activity Codes 11, 12, 13, 14, 16, 18, 24, 27, 81, 82, 83, 84, 87, and 88) remotely, such as distance or blended/hybrid classes and study time, can receive an equipment (reason code 257/857) SPAL to purchase a desk and/or chair when the participant does not already own the item and it is not available from another source at no cost. These items are not typically indicated on a syllabus, but TANF and SNAP E&T participants may need dedicated workspaces to successfully complete their approved remote E&T activities. Participants must not be required to change to in-person educational activities.

E&T program staff will work with participants to determine what equipment is needed to participate and submit the [SPAL Verification Form \(PA 1883\)](#) to the County Assistance Office (CAO) along with the appropriate estimates. Participants and E&T program staff will work together to research and provide estimates that are least costly and most practical to support the needs of participants. As such, it is understood that the E&T program staff is requesting the least costly and most practical items to meet the participants needs prior to submitting a PA 1883 to the CAO. More than one estimate is not required.