



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
3000 MARINE CORPS PENTAGON
WASHINGTON, DC 20350-3000

IN REPLY REFER TO
5300
JA
17 Feb 26

From: Staff Judge Advocate to the Commandant of the Marine Corps
To: Marine Corps Legal Community

Subj: REIMBURSEMENT POLICY FOR JUDGE ADVOCATE AND CIVILIAN ATTORNEYS'
ANNUAL LICENSING FEES (FISCAL YEAR 2026)

Ref: (a) 10 U.S.C. § 2015
(b) DoDI 1322.33, DoD Credentialing Programs
(c) ASN, M&RA Memorandum Delegating Authority of 18 Feb 10
(d) DC, M&RA Delegation of Authority of 9 Dec 20
(e) 5 U.S.C. § 5757
(f) DoDI 1400.25, Volume 410, DoD Civilian Personnel Management System: Training, Education, and Professional Development
(g) SECNAVINST 12410.25B
(h) JAGINST 5803.2B

Encl: (1) Instructions for Requesting Reimbursement
(2) Attorney Licensing Fee Reimbursement Request Form

1. This policy provides guidance on the criteria and procedures for reimbursing annual licensing fees for: (1) Marine Corps judge advocates, and (2) civilian attorneys operating under the cognizance of the Staff Judge Advocate to the Commandant of the Marine Corps (SJA to CMC). For Fiscal Year 2026, Judge Advocate Division will reimburse qualifying individual bar dues expenses up to \$500.

2. Authority for Paying Licensing Fees

a. Judge Advocates. References (a) and (b) authorize the Department of Defense (DoD) to pay expenses for members of the armed forces to obtain and maintain professional licenses. Reference (c) delegates the authority to implement professional licensing fee reimbursement programs to the Deputy Commandant for Manpower and Reserve Affairs (DC, M&RA). On 9 December 2020, DC, M&RA, via reference (d), authorized the SJA to CMC to reimburse Marine Corps judge advocates for their annual licensing fees incurred to remain in an active (or equivalent) status.

b. Civilian Attorneys. References (e) and (f) authorize reimbursement from appropriated funds for expenses incurred by federal civilian employees to obtain or renew professional licenses. Reference (f) authorizes the services to establish policies to reimburse civilians for license fees, and reference (g) further authorizes commanders to pay for civilians' licensing fees.

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c. This policy does not replace existing command licensing fee reimbursement programs. Civilian attorneys may alternatively seek reimbursement from local commands.

d. The term "attorney" throughout this policy is used for ease of reference and pertains to: (1) judge advocates in the Active Component, Active Reserve, Selected Marine Corps Reserve, Individual Mobilization Augmentee Detachment (IMA Det), and Individual Ready Reserve, and (2) civilian attorneys practicing law under the cognizance of the SJA to CMC.

3. Responsibilities

a. Plans and Innovation Branch (JPI), Judge Advocate Division (JAD) is responsible for the following:

(1) Execute policy in accordance with these instructions to reimburse eligible attorneys for their annual licensing fees;

(2) Annually establish reimbursement rates, and provide direction and oversight in the execution of the program;

(3) Collect the reimbursement requests with the proper documentation and process the requests; and

(4) Budget for and request funding be made available to execute this policy.

b. Attorneys. Eligible judge advocates and civilian attorneys are responsible for providing: (1) proof of their payment of licensing fees; and (2) certification that if they are a member of multiple bar associations, that they are requesting reimbursement for the bar association with the least expensive licensing fee. All judge advocates will send their requests and supporting documentation directly to JAD.

4. Criteria for Reimbursement

a. Discretionary Payment. Reimbursement is discretionary. This policy does not create an entitlement or benefit of employment. Continued payment of licensing expenses is not guaranteed in future years and this policy will be reviewed and modified as required annually.

b. Eligible Attorneys

(1) All Active Component and Active Reserve judge advocates are eligible for reimbursement under this program, except those who, at the time of application, have an approved separation or retirement date that would limit service to less than 179 days in the fiscal year of application.

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(2) Judge advocates in the Reserve, Selected Marine Corps Reserve, IMA Det, and Individual Ready Reserve are eligible if they have served, or are projected to serve, over 179 days on active duty in the fiscal year of application.

(3) Civilians employed as attorneys operating under the cognizance of the SJA to CMC and paid with appropriated funds are eligible. However, those who, at the time of application, have an established separation, transfer, or retirement date that would limit their civil service to less than 179 days in the fiscal year of application are not eligible. If a civilian attorney is hired in the same fiscal year in which they are requesting reimbursement, then the civilian attorney must have worked at least 179 days in the fiscal year for which they are requesting reimbursement. Non-appropriated fund employees, local national employees, and political appointees are not eligible.

5. Qualifying Expenses

a. Attorneys may be reimbursed once each fiscal year for the costs of active (or equivalent) membership in a state or U.S. territory bar association incurred while in military service or employment with the Marine Corps. If the attorney is a member of multiple bar associations, attorneys may be reimbursed for dues paid to one bar association up to the maximum \$500, and must seek reimbursement for the least expensive of their multiple bar association memberships. Membership in a jurisdiction's bar association may be reimbursed only if the jurisdiction requires such membership in order to practice law in their jurisdiction.

b. Attorneys who pay bar association membership fees, either annually or biennially (e.g., every two years), may request reimbursement during the fiscal year in which they pay the fees. Each year, JAD will establish the maximum reimbursement rate for annual fees based on funds available.

c. Mandatory charges associated with bar association membership in active (or equivalent) status are reimbursable, including periodic dues and universally-assessed fees and surcharges. However, reimbursement of expenses associated with obtaining academic degrees (including juris doctorate and master of laws degrees) or maintaining membership in optional professional societies or bar sections is not authorized. The following are also ineligible for reimbursement: examination preparation courses, examination fees, any voluntary fee or donation, costs for continuing legal education (CLE) events or materials, CLE waiver fees, payments in lieu of CLE, online payment or processing fees (unless online payment is mandatory), convenience fees, late fees, fees for more than one bar association membership, travel costs, or costs incurred to obtain other professional licenses.

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d. For Reserve and Selected Marine Corps Reserve judge advocates, reimbursement is not authorized for a qualifying expense that has been or will be paid, directly or through reimbursement, by the judge advocate's civilian employer.

e. Verification. Verification involves reviewing supporting documentation to ascertain that the requesting attorney incurred the amount claimed as qualifying expenses. The only acceptable forms of proof of payment are a valid receipt or email confirmation showing the state bar association name, the date and amount paid, and the member name. Credit card statements, cancelled checks, and billing statements will not be accepted. If qualifying and non-qualifying expenses were paid in the same transaction, an itemized receipt or other detailed document will be required to identify qualifying expenses.

f. Reimbursement is only authorized for qualifying expenses incurred after appointment as a judge advocate.

6. Procedures for Reimbursement

a. Annual Rate Setting. The maximum annual reimbursement for fiscal year 2026 is up to \$500.

b. Claim. Attorneys are pre-approved for reimbursement of qualifying expenses up to the amount authorized when such expenses are necessary to maintain licensing requirements in reference (f). After incurring qualifying expenses, an eligible attorney will file a claim for reimbursement by reading the Instructions for Requesting Reimbursement found in enclosure (1). Qualifying attorneys must complete the Reimbursement Request Form found in enclosure (2) and certify their personal eligibility under the program and the qualifying nature of any claimed expenses. Reserve and Selected Marine Corps Reserve judge advocates must also certify sufficient service in a Title 10 status, and confirm their licensing fees have not been paid by their civilian employer. After completing the Reimbursement Request Form, the attorney will send the form, along with appropriate supporting documentation, to licensingfees@usmc.mil.

c. JAD Verification. JAD will review the Reimbursement Request Form and supporting documentation. No attorney may verify their own documentation.

d. Payment. Upon verification, JAD will submit a reimbursement request through Wide Area Work Flow (WAWF) and iProcurement to process the reimbursement up to the maximum annual rate.

7. Questions should be directed to JPI, JAD, at JPI@usmc.mil and 703-614-2847.

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8. Effective Date. This policy is effective on the date signed.



C. G. TOLAR

Instructions for Requesting Reimbursement

Follow the instructions below to request reimbursement for your annual licensing fees. For a list of commonly asked questions, please refer to Appendix A in this document.

- 1) The first step is to determine your eligibility. Eligibility is limited to:
 - a) Active Component and Active Reserve judge advocates, except those who, at the time of application, have an approved separation or retirement date that would limit service to less than 179 days in the fiscal year of application.
 - b) Judge advocates in the Reserve, Selected Marine Corps Reserve, Individual Mobilization Augmentee Detachment (IMA Det), and Individual Ready Reserve (IRR) are eligible if they have served, or are projected to serve, over 179 days on active duty in the fiscal year of application.
 - c) Civilians employed as attorneys operating under the cognizance of the SJA to CMC and paid with appropriated funds are eligible. However, those who, at the time of application, have an established separation, transfer, or retirement date that would limit their civil service to less than 179 days in the fiscal year of application are not eligible. If a civilian attorney is hired in the same fiscal year they are requesting reimbursement for, then the civilian attorney must have worked at least 179 days in the fiscal year for which they are requesting reimbursement. Non-appropriated fund employees, local national employees, and political appointees are not eligible.

- 2) If you are an eligible attorney, use the Reimbursement Request Form found in enclosure (2), which is also available on the JAD website. You can complete the form in PDF or Word format.

- 3) Fill out Section A in its entirety.
 - a) **Fill out your SSN.** Your SSN is required in order to process the reimbursement through WAWF, iProcurement, and DFAS. If you are unable to send an encrypted copy of this form, then leave this section blank and call Plans and Innovation Branch (JPI) at 703-614-2847 to provide your SSN by phone.
 - b) Fill out your supervisor's information. If you are the SJA or the Director, then leave this blank. If you work at an OSJA or Law Center and you are not the SJA or Director, then list your supervisory SJA/Law Center's name and phone number. If you are a student or at an office other than an OSJA or Law Center, then leave blank.

Section A – General Information		
Attorney's Name:	Attorney's Unit and MCC:	Attorney's SSN:
Attorney's Contact E-Mail:	Attorney's physical address:	
Attorney's Phone Number (Office and Cell):	SJA/Law Center Director/OIC (Name, Phone Number):	
Attorney's Pay Grade/Series/Duty & Title:	Component: <input type="checkbox"/> Active <input type="checkbox"/> Active Reserve <input type="checkbox"/> SMCR <input type="checkbox"/> IRR <input type="checkbox"/> IMA Det <input type="checkbox"/> Civ	

- 4) Next, fill out the name of the state or territory for the bar association in which you are requesting reimbursement (MD, CA, TX, etc.). If you are licensed in multiple jurisdictions, you are only authorized to request reimbursement of the state that has the least expensive licensing/membership fee. For example, if you are a member of the New York, DC, and Nebraska bar associations, then you are only allowed to request reimbursement for the Nebraska bar association because it has the least expensive annual fee. If you are a member of a bar association that does not require military members to pay annual fees to maintain their license, then you cannot request reimbursement for any of your licensing fees.

Bar Information:			
Jurisdiction:	Status Renewed (Active, Inactive, etc.):	Due Date (indicate if this is a birth-month renewal, annual, biennial):	Exact Date of Renewal:

- 5) Fill out the status you are renewing (active, inactive, etc.). If you are in active status, you will be reimbursed for the fees associated with an active membership even if an inactive membership costs less.

Bar Information:			
Jurisdiction:	Status Renewed (Active, Inactive, etc.):	Due Date (indicate if this is a birth-month renewal, annual, biennial):	Exact Date of Renewal:

- 6) Fill out when are you required to pay your bar association membership dues (Dec 31 of every year, every March, Fall every other year, etc.). If you need more space to explain, add it in the body of your e-mail.

Bar Information:			
Jurisdiction:	Status Renewed (Active, Inactive, etc.):	Due Date (indicate if this is a birth-month renewal, annual, biennial):	Exact Date of Renewal:

- 7) Fill out when you actually paid the bar association members due as reflected on your receipt/confirmation e-mail. If you cannot pay your bar dues until after 1 July 2026, contact the POC.

Bar Information:			
Jurisdiction:	Status Renewed (Active, Inactive, etc.):	Due Date (indicate if this is a birth-month renewal, annual, biennial):	Exact Date of Renewal:

- 8) Next, determine which fees are mandatory. Per the JAD Reimbursement Policy, mandatory charges associated with bar association membership in active (or equivalent) status are reimbursable, including periodic dues and universally-assessed fees and surcharges. However, reimbursement of expenses associated with obtaining academic degrees (including juris doctor and master of laws degrees) or maintaining membership in optional professional societies or bar sections is not authorized. The following are also unauthorized expenses: examination preparation courses, examination fees, any voluntary fee or donation, costs for continuing legal education (CLE) events or materials, CLE waiver fees, payments in lieu of CLE, online payment or processing fees (unless online payment is mandatory), convenience fees, late

fees, fees for more than one bar association membership, travel costs, or costs incurred to obtain other professional licenses:

Itemization of MANDATORY Costs by Type:	
1.	\$
2.	\$
3.	\$
4.	\$
Total Reimbursement Requested	[NOT TO EXCEED \$500] \$
YOU MUST INCLUDE A COPY OF YOUR INVOICE FROM YOUR STATE BAR as LNameFNameFY26BarDues	

- 9) The maximum reimbursement authorized for FY26 is \$500. If your mandatory expenses are over \$500, then your maximum reimbursement request is \$500. If you paid less than \$500 in mandatory charges, then enter the total amount of the mandatory charges you are claiming.

Itemization of MANDATORY Costs by Type:	
1.	\$
2.	\$
3.	\$
4.	\$
Total Reimbursement Requested	[NOT TO EXCEED \$500] \$

- 10) You must include a copy of your receipt/invoice/e-mail confirmation in PDF format as an attachment to your e-mail in order to qualify for reimbursement saved as Last NameFirstNameFY26BarDues.

Itemization of MANDATORY Costs by Type:	
1.	\$
2.	\$
3.	\$
4.	\$
Total Reimbursement Requested	[NOT TO EXCEED \$500] \$
YOU MUST INCLUDE A COPY OF YOUR INVOICE FROM YOUR STATE BAR as LNameFNameFY26BarDues	

- 11) You must affirm that you have read the JAD Reimbursement Policy and that your reimbursement request complies with the policy. Sign and date the below section:

Section B – Certifications	
I have reviewed the reimbursement policy and certify that this reimbursement request complies with applicable guidance.	
 Attorney's Signature	 Date

- 12) If you are licensed in more than one state/jurisdiction, you must affirm that you are only requesting reimbursement for the jurisdiction that has the least expensive licensing fees for FY26 by signing and dating the section below. If you are only licensed in one state, then leave blank.

[IF LICENSED IN MORE THAN ONE JURISDICTION] I affirm that I am requesting reimbursement for the licensing fee of the state that has the least expensive licensing fee during Fiscal Year 2026.

Attorney's Signature

Date

- 13) If you are an Active Component, Active Reserve, or civilian attorney, then submit your completed form and receipt/ invoice/e-mail confirmation in PDF format to licensingfees@usmc.mil. If you are a reservist, then continue to #14 below.

 **Submit completed form and invoice to: licensingfees@usmc.mil as a single .pdf document with the following naming convention by 1 July 2026:** 

LastNameFirstNameFY26BarDues

***Do not put spaces or underscores in the file name.**

- 14) If you are in the IRR, SMCR, IMA Det or on ADOS, you must certify that you have (or are projected) to serve at least 179 days on active duty in FY26 and that you have not had your licensing fees reimbursed by your civilian employer. If you are using your digital signature, you may need to save the document multiple times. Then submit the form to licensingfees@usmc.mil. If you are not a reservist then leave this blank.

Section C – Certifications for Reservists ONLY

I affirm that I have served (or am projected to serve) on active duty for 179 days or more during Fiscal Year 2026.

Attorney's Signature

Date

I affirm that I have not received reimbursement from any other source for this licensing fee or the licensing fee of any other jurisdiction during Fiscal Year 2026.

Attorney's Signature

Date

- 15) JAD personnel will review your form and the receipt/invoice/e-mail confirmation that you submitted with your form to verify it complies with the JAD Reimbursement Policy.

Section D – JAD Approval

Receipt Reviewed by: _____

Date: _____

- 16) JAD will then submit your request through iProcurement and Wide Area Work Flow, which will thereafter be approved by DFAS, with processing expected no later than August and September 2026.

- 17) If you do not receive reimbursement by 1 December 2026, please e-mail licensingfees@usmc.mil to notify JAD.

Appendix A

Common Questions

1. When are the reimbursement requests due? What if I submit my request after the deadline?

A: Reimbursement requests are due no later than 1 July 2026. Late requests will not be processed.

2. May I submit requests for reimbursement for qualifying expenses incurred before FY26?

A: No, FY26 bar dues reimbursements are limited to qualifying expenses incurred in FY26. If your qualifying expenses were paid between 2 July 2025 and 30 September 2025, contact JPI directly at jpi@usmc.mil or 703 -614-2847.

3. How long will it take to get my reimbursement?

A: Processing may take up to several months.

4. Will I be able to request reimbursement next year?

A: Annual availability of funding determines whether JAD offers reimbursement for licensing fees. If funding is available, JAD will announce via annual MARADMIN the ability to reimburse licensing fees for future years.

5. Why do you need my social security number?

A: Your SSN is needed to process the reimbursement request through iProcurement, WAWF, and DFAS.

6. How do I know what is considered a mandatory fee?

A: Read the JAD Policy. If there are any charges that you are unsure qualify as “mandatory,” then include them and list in your e-mail that you are unsure as to whether or not the fees qualify as “mandatory.”

7. I retired on 30 March, can I still request reimbursement?

A: Yes, as long as you served for 179 days on active duty during the fiscal year, then you can request reimbursement. Make sure your Reimbursement Request Form contains your current contact information.

8. I am a civilian attorney and my command does not have a program to pay for my licensing fees, can I request JAD to pay for my bar dues?

A: Yes, provided you meet the requirements for the policy.

9. Is the reimbursement considered taxable income?

A: Per the IRS Fringe Benefit Guide (pg. 49), reimbursement of professional licenses are excludable if they are directly related to the employee’s job. For tax advice or questions about how tax laws apply to your particular situation, consult a tax advisor.



ATTORNEY LICENSING FEE REIMBURSEMENT REQUEST

Section A – General Information

Attorney's Name:	Attorney's Unit:	Attorney's SSN: (required)
Attorney's Work E-Mail:	Attorney's Physical Address:	
Attorney's Phone Number (Office and Cell):	SJA/Law Center Director/OIC (Name, Phone Number):	
Attorney's Pay Grade/Series/Duty & Title:	Component: <input type="checkbox"/> Active <input type="checkbox"/> Active Reserve <input type="checkbox"/> SMCR <input type="checkbox"/> IRR <input type="checkbox"/> IMA Det <input type="checkbox"/> Civ	

Bar Information:			
Jurisdiction:	Status Renewed (Active, Inactive, etc.):	Due Date (indicate if this is a birth-month renewal, annual, biennial):	Exact Date of Renewal:

Itemization of MANDATORY Costs by Type:	
1.	\$
2.	\$
3.	\$
4.	\$
Total Reimbursement Requested	[NOT TO EXCEED \$500] \$

YOU MUST INCLUDE A COPY OF YOUR INVOICE FROM YOUR STATE BAR as LastNameFirstNameFY26BarDues

Section B – Certifications

I have reviewed the reimbursement policy and certify that this reimbursement request complies with applicable guidance.

Attorney's Signature

Date

[IF LICENSED IN MORE THAN ONE JURISDICTION] I affirm that I am requesting reimbursement for the licensing fee of the state that has the least expensive licensing fee during Fiscal Year 2026.

Attorney's Signature

Date

 **Submit completed form and invoice to: licensingfees@usmc.mil as a single .pdf document with the following naming convention by 1 July 2026:** 

LastNameFirstNameFY26BarDues
*Do not put spaces or underscores in the file name.

Section C – Certifications for Reservists ONLY

I affirm that I have served (or am projected to serve) on active duty for 179 days or more during Fiscal Year 2026.

Attorney's Signature

Date

I affirm that I have not received reimbursement from any other source for this licensing fee or the licensing fee of any other jurisdiction during Fiscal Year 2026.

Attorney's Signature

Date

Section D – JAD Approval

Receipt Reviewed by: _____

Date: _____

Privacy Act Statement: The above information is considered personally identifiable information (PII) and is being collected in accordance with federal law (E.O. 9397). The requested information*Do not put spaces or underscores in the files name. The reimbursement system will not accept these files and will be used to process the reimbursement of the stated fees. Disclosure of the PII is voluntary; however, failure to provide the requested information may impede, delay, or prevent the provision of licensing fee reimbursement. All relevant information will be kept in accordance with the Privacy Act of 1974 and pertinent regulations.

