



Tuition Reimbursement Program

The Tuition Reimbursement Program provides opportunities for you to acquire knowledge and expertise through outside study that will help you grow and add value to the company. The program is also intended to help you enhance existing skills and education. To assist you with these educational endeavors, the company will reimburse participants for the cost of academic fees as outlined in this document.

Employees are encouraged to pursue studies that comprise a well thought-out career development plan, which has been discussed with their supervisor/manager and supports the best interest of the company, as well as the employee. Career and educational guidance materials are available through the employee's manager and/or the company's Learning and Development Department.

Eligibility

Eligibility is extended to all active, regular full-time and regular part-time employees of who have completed 180 days of continuous service. Time served as a temporary employee, contingent worker or paid intern will count towards the 180-day service requirement.

The program covers approved courses taken if you are actively employed at the time the course is taken. Eligibility does not extend to courses taken while on leave of absence, short or long term disability, or otherwise not actively employed and on the payroll of the company. Eligibility for payments is canceled upon termination of employment except under special circumstances that, in the opinion of the company, warrant further consideration.

To obtain and maintain eligibility, an employee's most recent job performance review must be at a rating of satisfactory/on target or above, and such rating must be retained throughout the duration of the educational course of study.

To apply for the Tuition Reimbursement Program, an employee is required to complete the Tuition Reimbursement Application online and seek manager approval **BEFORE enrolling in the course.** Approval is contingent upon the employee satisfactorily meeting the application criteria.

Approved Courses

Courses taken must be necessary to complete a job-related degree or certificate (e.g. AA, BA, BBA, MA OR MBA, etc), and must be taken from an **accredited school** recognized by the US Department of Education <https://ope.ed.gov/accreditation/>. A course, certificate or degree program is considered job-related if it maintains or improves the skills necessary for the employee's employment, attainment of a high school diploma or enhances the employee's ability to compete for reasonably attainable jobs within the company, or there is a direct relationship between the course and the work performed at the company.

A graduate-level course is any course taken by an employee who has a bachelor's degree or is receiving a credit toward a more advanced degree, e.g. law, business, medical, or other advance academic or professional degree. Online courses must meet the above requirements and must be approved by management in advance of the beginning of the course.

Course work must be completed during off-duty hours. In cases where an employee's schedule can be flexible, course work cannot interfere with the employee or company's scope of work to be accomplished during the term under consideration for approval.

Courses not approved

Workshops, seminars, and conferences are not eligible for reimbursement under this program but may be available through your department's training program. Training through these avenues is subject to need and budget considerations and are approved at the discretion of your manager.

Course expenses reimbursed by veteran's educational benefit programs, or governmental, foundation, educational or other such grants are not eligible for reimbursement under this program. Employees will be required to submit documentation if reimbursement is also provided by another program.

Employees who do not report course expenses reimbursed by another program may be subject to disciplinary action, up to and including termination.

Reimbursement Requirements*Regular, full-time employee:*

The maximum reimbursements paid by the company **during any calendar year** under this program is: \$3,000 for certification programs, \$5,250 for undergraduate courses or \$7,500 for graduate courses.

Regular, part time employee:

The maximum reimbursements paid by the company **during any calendar year** under this program is limited to \$1,500 for certification programs, and \$2,500 for both undergraduate and graduate courses.

Employees must pay the full cost of an approved course and submit for reimbursement upon satisfactory completion of the course with provision of proof of a passing grade of "B" or better. All final grades must be submitted within 90 days of course completion date for reimbursement to be processed.

Covered fees include tuition, registration, parking and lab fees, books, equipment, and supplies. Fees incurred for the following are not covered; meals, lodging, transportation, penalties, tools or supplies (other than text books) that you can keep after completing the course of instruction. Education involving sports, games, or hobbies are not reimbursed unless the course has a reasonable relationship to the business of the company or is required as part of a degree or certificate program.

IRS and Tax Considerations: Provisions for undergraduate and certificate courses are different from those for graduate-level courses. The IRS allows employees tax-free tuition reimbursement up to \$5,250 per calendar year for undergraduate and certificate courses. Reimbursements for graduate-level courses are subject to federal income tax withholding. From time to time, Congress may exempt all or some of the benefits paid under this program. The company will comply with the tax laws in effect at the time a reimbursement payment is made. In some states, the employee's reimbursement payment may also be subject to state income tax, and in such cases, the company will also withhold appropriate amounts. This plan is developed under provisions of Section 127 of the Internal Revenue Code and may be subject to change, including whether these benefits are subject to taxes. If you as an employee have questions concerning the tax status of any reimbursements under this plan, you should consult your tax advisor for advice.

Repayment of Tuition Reimbursement

The Tuition Reimbursement Program is an investment by the company. These reimbursements are made conditional on the understanding that if an employee voluntarily resigns within one year of receiving a tuition reimbursement, they will be required to repay the company in full. For voluntary resignations that occur more than one year after receiving a tuition reimbursement, no repayment will be required.

Tuition Reimbursement Application and Reimbursement Request Instructions

To access the Tuition Reimbursement Program, you must follow the 2-step process, available through HR SupportDesk.

Step 1 - [Tuition Reimbursement Application](#)

Online tuition application must be completed and approved BEFORE enrolling in approved course.

Please fill out all required fields:

- Name
- Employee type
- Application Summary
- Confirmation of school accreditation <https://ope.ed.gov/dapip/#/home>
- School name
- Degree program
- Confirmation of non-company education assistance
- Course details
- Cost
- Additional details and attachments as applicable; i.e. course title, course number, brief description, enrollment period and estimated costs, etc.

Please note: You will be asked to return to SupportDesk and sign an Education Agreement e-document after submission of your application request.

Your application will be routed to your manager for review and approval.

Step 2 - [Tuition Reimbursement Request](#)

To be reimbursed you must have completed the Tuition Reimbursement Application form and received approval AND have satisfactorily completed course.

Please fill out all required fields:

- Name
- Confirmation of completed Tuition Reimbursement Application
- Additional details and attachments as applicable; i.e. enrollment/registration receipts, final grades, transcripts, etc.

Once completed reimbursement has been submitted, please allow for up to 2 payroll cycles for reimbursement to be processed/paid.

Should you have any questions, please submit a [SupportDesk](#) ticket.