

3.6 TUITION

POLICY

Education and training of employees is important in the relentless pursuit of excellence by MPI. The Company encourages employees to improve themselves and their ability to contribute to the Company's total quality effort. MPI will reimburse the full cost of a successfully completed job-related and pre-approved course, up to a maximum of two courses in a semester or quarter.

PROCEDURES

1. Employees desiring to enroll in a course of instruction with tuition reimbursement must obtain prior approval, providing a description of the course(s), course schedule(s) and tuition fee(s). This procedure for hourly-paid employees is outlined in the Labor Agreements. For salaried employees, pre-approval of course work is required by the Director of Human Resources or the Director's designee.
2. Upon approval, the employee may proceed with the normal enrollment procedures of the institution. Approval is contingent upon consideration of the job-related aspect of the course and any potential conflict with the employee's job performance.
3. Upon successful completion of a pre-approved course of instruction, an employee should present evidence of that successful completion and a receipt for payment of the tuition cost.
4. Evidence of an employee's successful course completion, receipt(s) for payment of tuition and course material costs and a completed Draw Check Request (copy attached) should be presented to the Director of Human Resources who will authorize reimbursement of this expense to the employee.
5. MPI will advance the financing for educational opportunities where:
 - A. The class is made up primarily of MPI employees, and
 - B. The class is conducted at the MPI Training Facility or the Madison Area High School.

In these situations, employees will sign an "Authorization for Payroll Deduction" form (copy attached) which provides a means for the employee to repay the tuition costs in cases where the course was not successfully completed. Where the course is successfully completed, the "Authorization for Payroll Deduction" becomes null and void.

6. In order to be eligible to participate in this plan, employees must be full-time or have worked over 1,000 hours in the past 12 months, or be requested to attend training by the Company.

MADISON PAPER INDUSTRIES

AUTHORIZATION FOR PAYROLL DEDUCTION - TUITION REPAYMENT

I, _____, Employee No. _____,
hereby authorize MADISON PAPER INDUSTRIES (MPI) to deduct a
minimum of \$25.00 from my regular paycheck each pay period
or an amount sufficient to repay MPI for prepaid tuition expenses
within one year. This authorization will become effective only if I
fail to successfully complete course titled _____
_____.

If, for any reason, I leave the employment of MPI during the
course or during the payroll deduction period, the entire balance
becomes due and payable immediately. I agree that MPI may deduct
this balance from my final payroll check.

I also agree, by signing below, that I give the institution
conducting the course named above the right to release information to
MPI to verify satisfactory completion of this course.

Total Tuition Expense: \$_____.

Deduction per pay period (\$25 minimum): \$_____.

Number of pay periods: _____.

Employee signature: _____

Date: _____.

Approval: _____.