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COMMUNITY

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EDUCATIONAL ASSISTANCE

POLICY

The Company may reimburse full-time regular employees, including maintenance and construction employees, for education costs for courses approved by the Company. The approval for reimbursement will be dependent upon the course and its relevance to the employee's current or future potential position. Approval must be obtained prior to commencement of each course per semester.

OBJECTIVE

The objective of this policy is to assist employees in further education in an effort to enhance current skills as well as improve future potential.

PROCEDURES

Reimbursement will be made at 100 percent for coursework applicable to the current position. Courses applicable to potential future assignment may be approved at percentages ranging from 50 to 100 percent, depending upon the perceived value to the Company. Accordingly, the local offices will continue to review employee applications on a course-by-course basis.

All bachelor's or associate's degrees will be reimbursed at 100 percent, assuming that the individual does not already have a bachelor's or associate's degree. This would apply regardless of the position the individual holds.

A second degree will be reimbursed at 100 percent only if it is an advanced degree in a field of study applicable to the employee's current or impending position.

MBA's and law degrees will be reimbursed at 50 percent, regardless of the position the individual holds. Any exception requires approval of the appropriate Level II Authority.

There is no limit to the number of credit hours eligible for reimbursement per semester. Employees are encouraged to be prudent in the selection of the number of courses attempted

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each semester. Employees must be actively employed by the Company when reimbursement is sought. Employees ROF'd by the Company will be reimbursed for courses currently approved and enrolled in at the time of ROF.

Employees must satisfactorily complete the course work to be considered for reimbursement.

Reimbursement will be at the public, state-supported institution tuition rate. Private university costs will be reimbursed up to the highest maximum cost for the course at an equivalent public institution in the same state. Attendance at private institutions, correspondence programs or other high cost programs will not be considered justification for payment of exceptional tuition or related costs without prior approval.

All required fees will be reimbursed at the designated approval percentage. Books, lab and building use fees will be reimbursed at 50 percent, regardless of the course of study.

Initial approval of a course of study does not obligate the Company to future/continued approval of courses in that course of study. Approvals are only valid for the course and semester given. Similarly, the payment of courses at a higher private institution rate does not obligate the Company to continuance of payment at that higher rate.

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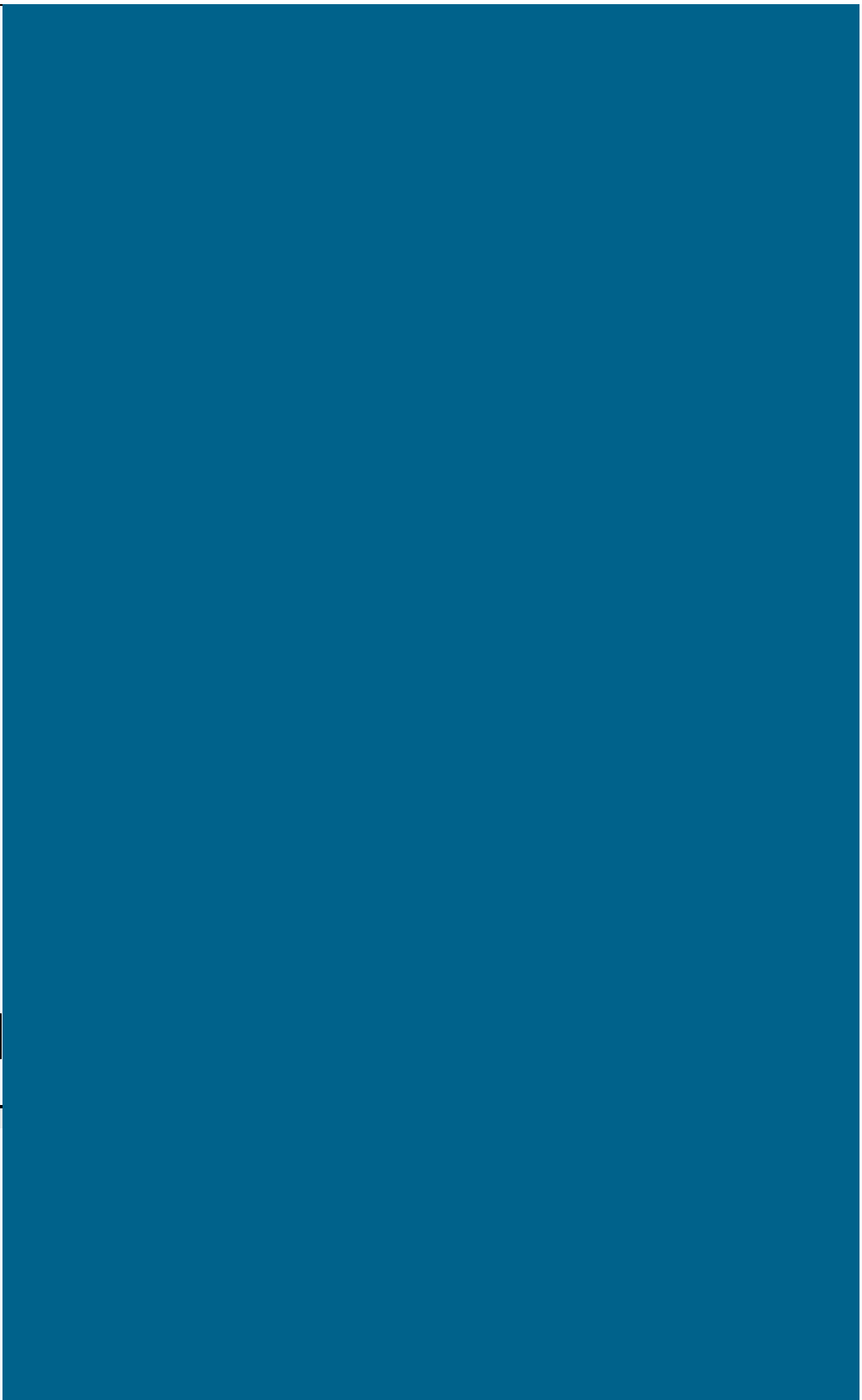


Society for Human Resource Management

1800 Duke Street Alexandria, Virginia 22314 USA
Phone US Only: (800) 283-SHRM
Phone International: +1 (703) 548-3440
TTY/TDD (703) 548-6999
Fax (703) 535-6490
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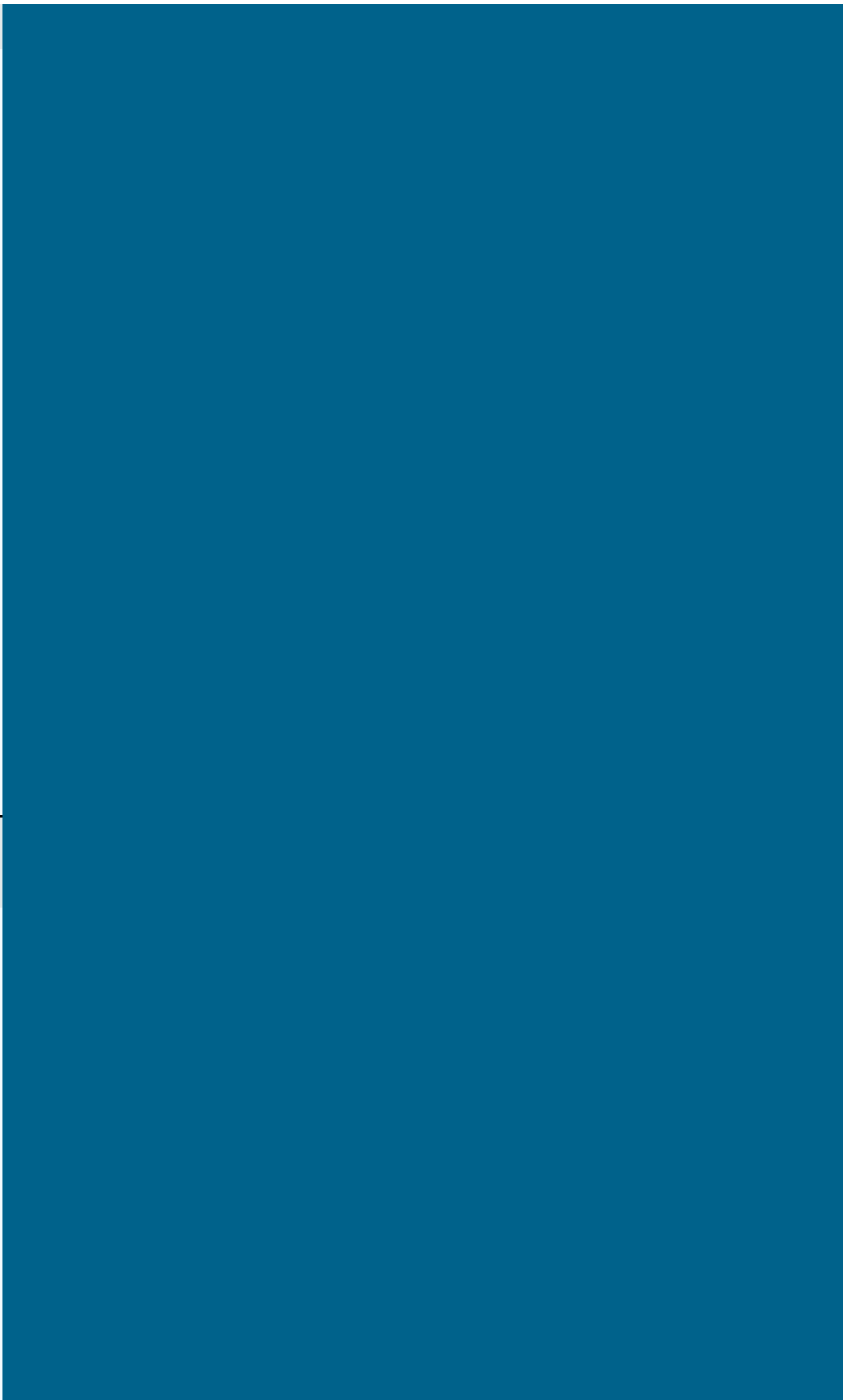
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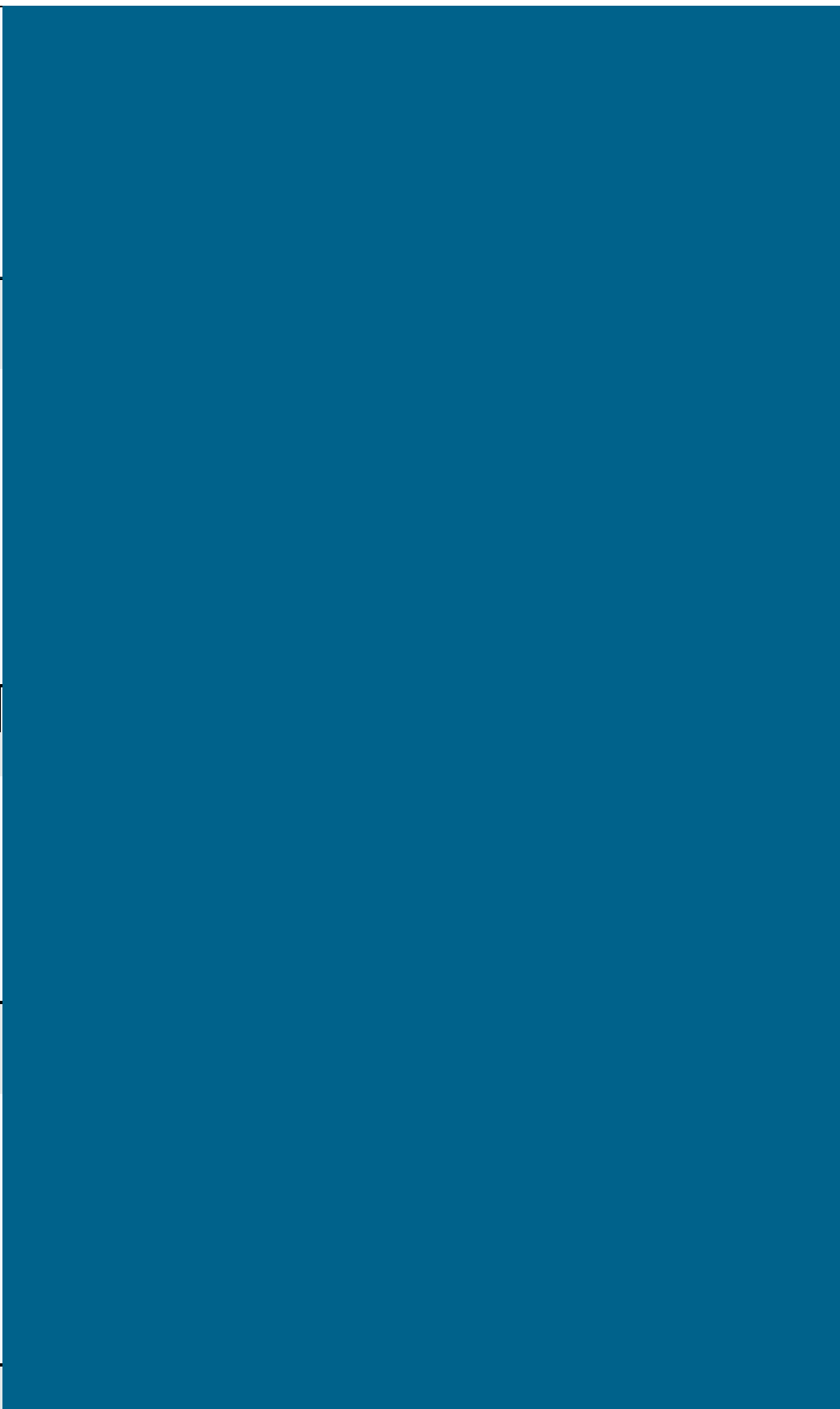
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