

EMPLOYEE EDUCATIONAL ASSISTANCE

A-C believes that education is a key part of an employee's professional development.

Well-educated employees with up-to-date professional skills provide the best benefits to our customers, and we encourage ongoing professional development. In cases where an eligible full time regular employee wishes to improve his or her professional skills, A-C may provide financial assistance.

Educational assistance, if requested, must be part of a development plan approved by the employee and his or her manager. Eligible courses may be conducted through traditional classwork or on-line and should generally be scheduled not to interfere with the employee's regular work or client obligations. While A-C will grant reasonable accommodation to the employee's course requirements, it is the responsibility of the employee to ensure his or her assigned client and project needs are met during the period of the education program.

On a case-by-case basis and where A-C determines that a course is reasonable and job-related, A-C will reimburse 50% of the qualifying expenses (tuition, books, and certain school fees provided an acceptable grade is achieved, specifically at least a 3.0 on a 4.0 scale, or a "Pass" on a "Pass/Fail" grading system). The maximum reimbursement amount per calendar year is \$5,250. In accordance with guidelines published by the Internal Revenue Service, this reimbursement is not taxable to the employee.

To participate in the Employee Educational Assistance program, the employee must submit an Educational Assistance Request and received A-C approval from the site General Manager and the Vice President Finance and Administration prior to the start date of the course. To obtain reimbursement, the employee must submit an Educational Assistance Reimbursement Request together with supporting documentation (receipts, grade report, etc.) within 30 days of completion of the eligible course or issuance of grades whichever is longer.

In the event that an employee leaves A-C voluntarily within twelve (12) months of receiving educational assistance reimbursement, A-C is entitled to a reimbursement of any amounts paid, and may seek reimbursement, up to and including deductions from wage payments.