Dot Foods is interested in learning more about the current education benefits for masters and bachelor programs. Please take a moment to answer the following:

- How is the benefit paid (i.e. based on grade, a set amount, or a percentage based on grades)?
- Maximum amounts paid?
- What is required of the employee to receive the benefit (i.e. stay requirement)?
- Anything else you do for education benefits not listed above?

Kelly Oliver, Dot Foods, April 25, 2017

<table>
<thead>
<tr>
<th>COMPANY, CONTACT NAME</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>American Express</strong>  Nicolle Austin  <a href="mailto:Nicole.J.Austin@aexp.com">Nicole.J.Austin@aexp.com</a></td>
<td>Funding from our tuition assistance program is based on the combination of; eligible tuition costs (up to a max of $5,000 for undergraduate level pursuits / up to $7,500 for graduate level pursuits) and leader funding available. Employees are required to be a full time or part time employee, not on a current leave of absence and/or any form of counseling.</td>
</tr>
</tbody>
</table>
| **Harvard University**  Nancy Costikyan  nancy_costikyan@harvard.edu | Because Harvard has so many different populations (unionized and other), we have a complex structure around our Tuition Assistance Program (TAP). Below is the link to the online booklet that explains how it works.  
[http://hr.harvard.edu/files/humanresources/files/tap_booklet.pdf](http://hr.harvard.edu/files/humanresources/files/tap_booklet.pdf)  

**Herman Miller**  Heather Brazee  Heather_Brazee@hermanmiller.com | - **How is the benefit paid (i.e. based on grade, a set amount, or a percentage based on grades)?** We reimburse 100% as long as the grade is C or better.  
- **Maximum amounts paid?** Tuition reimbursement will be limited to $6,000 per calendar year for undergraduate programs and $12,000 per calendar year for graduate programs. Any educational |
programs with costs greater than the annual maximums in a calendar year may be reimbursed in limited situations by the Executive Leadership Team. In addition, tuition reimbursement will be limited to $30,000 lifetime for undergraduate degrees and $60,000 lifetime for graduate degrees. If Herman Miller pays tuition reimbursement for both undergraduate and graduate programs, the combined reimbursements will be subject to the $60,000 lifetime maximum.

- **What is required of the employee to receive the benefit (i.e. stay requirement)?** All employees will be required to pay back tuition reimbursement received if they leave the company within 36 months of receiving tuition reimbursement tuition reimbursement pay back is required under the following schedule:
  
  - Less than 12 months from the last tuition reimbursement – 100% repayment required
  - Less than 24 months from the last tuition reimbursement – 67% repayment required
  - Less than 36 months from the last tuition reimbursement - 33% repayment required
  - The pay back is not required when an employee has been involuntarily separated due to job elimination or work force reduction.

- **Anything else you do for education benefits not listed above?** Attached is our policy. (See attached on p. 6)

---

**Eli Lilly**  
**John Patton**  
patton_john_d@lilly.com

Below is Lilly’s comprehensive Educational Assistance Policy. I think it addresses most of your questions. Let me know if you have any additional questions.

**Lilly’s Educational Assistance**

**Program Description**

Lilly provides financial assistance to eligible employees. The planned study program requires employees to complete job or career-related courses (those that fulfill current or future job responsibilities) on weekends or evenings (unless work schedules dictate otherwise). Because Lilly does not generally
hire doctors and lawyers from within, the planned study option does not support funding for medical or law degrees.

**Eligibility**
US-based full- or part-time employees in good standing that have completed one year of service are eligible to participate with supervisory approval. Fixed-duration, temporary, seasonal, and international service employees from outside the US are not eligible.

**Acceptable Institutions**
Degree related and individual courses must be provided by an institution holding Regional or National Accreditation recognized by the US Department of Education or an agency that has met the standards of the credentialing organization and is authorized to grant certification. School accreditation can be verified using the Office of Post Secondary Education College Search Tool in the educational reimbursement system.

**Application Process**
To apply, submit an electronic application at [Lilly Edu Link](#). An application should be submitted for each semester, term or individual course start date. In addition, a new application is required for
- Change in schools
- Change in degree program
Your application will be reviewed and your supervisor will receive an email with a link to the program website to provide final approval of your application. When the review process is complete, you will receive an email with the status (approved or denied) of the application.

**Reimbursement**
After completing courses on your application, electronically submit an itemized statement from the school for the coursework completed and proof of successful course completion to [Lilly Edu Link](#).
As of January 1, 2016 Lilly tuition caps are
- Undergraduate: $5,500 per year
- Graduate: $5,500 per year
- Certificate: $5,500 per year
Reimbursement requests will be reviewed within five business days of receipt of the required documentation. Employees will be notified via email of successful payment processing or if additional information is needed.

Allow 3-4 weeks from the submission of complete documentation, for payment of your reimbursement. Reimbursements will be directly deposited into the same account as your payroll.

<table>
<thead>
<tr>
<th>Travelers</th>
<th>How is the benefit paid (i.e. based on grade, a set amount, or a percentage based on grades)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wendy Roy</td>
<td>• The percent reimbursement of any eligible expenses will be:</td>
</tr>
<tr>
<td></td>
<td>• 100% for eligible classes in which you received a grade of A, B or “P” (passing)</td>
</tr>
<tr>
<td></td>
<td>• 75% for eligible classes in which you received a grade of C.</td>
</tr>
<tr>
<td></td>
<td>• 0% for eligible classes in which you received a grade below C.</td>
</tr>
<tr>
<td></td>
<td>• <strong>Part-time employees</strong> will receive a pro-rated percent reimbursement of the applicable reimbursement percent for the grade received, as follows:</td>
</tr>
<tr>
<td></td>
<td>• 75% reimbursement for employees scheduled to work 30-39 hours per week</td>
</tr>
<tr>
<td></td>
<td>• 50% reimbursement for employees scheduled to work 20-29 hours per week.</td>
</tr>
<tr>
<td></td>
<td>• <strong>Maximum amounts paid?</strong></td>
</tr>
<tr>
<td></td>
<td>• $5,250, in accordance with the IRS guidelines</td>
</tr>
<tr>
<td></td>
<td>• <strong>What is required of the employee to receive the benefit (i.e. stay requirement)?</strong></td>
</tr>
<tr>
<td></td>
<td>• You are scheduled to work at least 20 hours a week;</td>
</tr>
<tr>
<td></td>
<td>• You have six months of continuous service;</td>
</tr>
<tr>
<td></td>
<td>• Your base salary at the time you request pre-approval of your class is no more than</td>
</tr>
</tbody>
</table>
| $150,000 and  
| o You are currently meeting or exceeding the 
| targets and expectations of your position, as 
| determined by your manager. 
| o **Anything else you do for education benefits not listed 
| above?** 
| o **Classes for professional designation and 
| certification programs:** 
| o **Class tuition:** 
| o **Class textbooks; and** 
| o **Required (non-optional) fees, such as 
| registration, exam or matriculation 
| fees.** 
| o **All other Class Types:** 
| o **Class tuition only** |

| Yale University  
| **Susan Abramson**  
| [susan.abramson@yale.edu](mailto:susan.abramson@yale.edu)  
| **How is the benefit paid (i.e. based on grade, a set 
| amount, or a percentage based on 
| grades)?** Employees must receive a letter grade of a 
| C- or higher of P for pass/fail  
| **Maximum amounts paid?** $5250/year  
| **What is required of the employee to receive the 
| benefit (i.e. stay requirement)?** Varies by job cat and 
| date of hire...here is the link with the specifics  
| **Anything else you do for education benefits not listed 
| above?** Here is the link to other educational benefits:  
| [https://your.yale.edu/work-yale/benefits/yale-signature-benefits/educational-assistance-programs-yale](https://your.yale.edu/work-yale/benefits/yale-signature-benefits/educational-assistance-programs-yale) |
Herman Miller: Other Benefits

Tuition Reimbursement

The purpose of the Tuition Reimbursement benefit at Herman Miller, Inc., is to provide access to financial assistance for employees trying to broaden their academic knowledge and abilities. The benefit is also intended to help keep employees current with business and technology changes, to enhance their abilities to compete for reasonably attainable jobs with the company, to help prepare them for future opportunities within the company, and to help collectively move the goals of the company forward.

The benefit provides 100 percent reimbursement with annual and lifetime maximums, for all approved classes included in a business related undergraduate or graduate degree. The term “business related degree” includes degrees related to professions present within the company. The tuition reimbursement may also be available for classes outside of a degree related to an employee’s current position. Technical certifications related to an employee’s current position will not be reimbursed through this program and may be requested through the Work Team Leader’s department budget. If a Technical Certification is not related to the employee’s current position, but is approved as the most appropriate educational path, it will be reimbursed through Tuition Reimbursement. Tuition Reimbursement provided by the company must be linked with an employee’s formal, documented development plan, designed to grow his or her gifts, talents, and abilities in directions that will benefit both the individual and the company.

Classes must be taken on the employee’s time; wages will not be paid as part of the benefit. (Seminars fall outside the scope of this benefit and typically occur during the employee’s workday.) If business conditions permit, a Work Team Leader may give an employee time to take a class that is available only during work hours. This exception does not apply to groups of classes or to an entire course of study that requires regularly scheduled classes during work hours. Hours attended during work hours will generally be made up as required by the Work Team Leader.

If an employee is required by his/her Work Team Leader to take a class, the expenses incurred should be covered by the department’s development budget rather than be submitted for Tuition Reimbursement.

Reimbursement Maximums

Tuition reimbursement will be limited to $6,000 per calendar year for undergraduate programs and $12,000 per calendar year for graduate programs. Any educational programs with costs greater than the annual maximums in a calendar year may be reimbursed in limited situations by the Executive Leadership Team. In addition, tuition reimbursement will be limited to $30,000 lifetime for undergraduate degrees and $60,000 lifetime for graduate degrees. If Herman Miller pays tuition reimbursement for both undergraduate and graduate programs, the combined reimbursements will be subject to the $60,000 lifetime maximum.

All employees will be required to pay back tuition reimbursement received if they leave the company within 36 months of receiving tuition reimbursement. Tuition reimbursement pay back is required under the following schedule:

- Less than 12 months from the last tuition reimbursement – 100% repayment required
- Less than 24 months from the last tuition reimbursement – 67% repayment required
- Less than 36 months from the last tuition reimbursement - 33% repayment required

The pay back is not required when an employee has been involuntarily separated due to job elimination or work force reduction.
Tax considerations

Both undergraduate and graduate reimbursements in excess of current IRS Section 127 limits will also be paid as a gross amount, subject to applicable taxes.

Costs included at 100 percent

- The cost of tuition and textbooks for any class (classroom or otherwise) within the above guidelines and offered by an approved institution. Approved institutions include adult basic education, English as a Second Language, high school diploma, technical trade schools, vocational education or G.E.D programs, undergraduate or graduate programs, and college credit classes. (Classes offered by companies where college credit is offered for successful completion will also be considered.)
- Administrative and registration fees.
- Accelerated and correspondence courses.
- The College Level Examination Program (CLEP) test, provided that it helps the employee toward receipt of a degree and that the cost of the test is less than the cost of the class.
- Laboratory fees.
- Classes required for admission to, or completion of, an approved degree or certificate (i.e., refresher or remedial course receiving no credit).

Costs not eligible for reimbursement

- Parking, mileage, meals, and transportation
- Shipping and handling on mail order books
- Costs associated with preparation for, and taking of, college entrance exams
- Supplies (calculators, art supplies, pens, paper, software, etc.)
- Student activity fees, unless the activity has a direct link to the employee’s development plan
- Late-registration fees, graduation fees, finance charges, or other expenses not directly related to the class
- Continuing education units (CEUs)
- Courses related to games, hobbies, or other activities unrelated to current or future job skills unless chosen as required electives in a business-related degree program that has been officially declared the student’s major course of study and has been approved by the work team leader
- Classes for which the grade received is a C- or below (2.0 GPA or below if a letter grade is not used)
- Classes that are withdrawn or graded “Incomplete” (unless the grade requirements are met within 120 days of the original start date)

The Tuition Reimbursement benefit provided is net of outside financial assistance (i.e., grants, GI Bill) and/or discounted fees; only the balance of the tuition not covered by outside assistance may
be paid by Herman Miller, Inc. Where outside financial assistance is available, employees are encouraged to pursue these avenues to reduce the cost impact on Herman Miller.

**Eligibility**

**Regular Employees**

- Regular employees are eligible; they are defined as workers not classified as temporary employees or contingent workers, with active status, working a regularly scheduled minimum of 20 hours per week, who have completed the new hire orientation period of 180 days. (Note: Class may begin during the new hire orientation period, but it must end after the successful completion of the new hire orientation period.)

- Employees must be employed at the end of the class to receive reimbursement.

- Employees who are in the second step or above of the disciplinary process at the time they apply for Tuition Reimbursement will be denied participation until they have successfully completed their probationary period. Employees who apply, are approved, and have registered for class, will not be denied participation.

- An employee who is separated from Herman Miller, Inc., through job elimination will be reimbursed for classes provided he/she has met the eligibility requirements, he/she is approved for participation in the Tuition Reimbursement program, and he/she is currently enrolled in a class(es). Reimbursement for a class is subject to the conditions for receiving reimbursement.

**Part time Employees**

Tuition Reimbursement is prorated by the number of hours worked. Employees must work a regularly scheduled minimum of 20 hours per week to be eligible. The following reimbursement schedule applies:

<table>
<thead>
<tr>
<th>Scheduled Hours/week</th>
<th>Percent Reimbursed</th>
</tr>
</thead>
<tbody>
<tr>
<td>20-23</td>
<td>50%</td>
</tr>
<tr>
<td>24-27</td>
<td>60%</td>
</tr>
<tr>
<td>28-31</td>
<td>70%</td>
</tr>
<tr>
<td>32-35</td>
<td>80%</td>
</tr>
<tr>
<td>36-39</td>
<td>90%</td>
</tr>
</tbody>
</table>

**Approval Process**

The online application for Tuition Reimbursement must be completed and submitted before enrollment in a class. It is recommended that the employee submit the application for review at least 8 weeks prior to classes starting. The online application will be routed to an Education Review Committee for approval. Approval can take 6-8 weeks after the application is submitted.

The Education Review Committee will review the application for employee eligibility, business applicability and to ensure it meets the intent of the Tuition Reimbursement benefit. The Education Review Committee will then approve or deny the employee’s application to pursue a degree and notify the employee and their Work Team Leader of the decision.
Prior to submitting an application, the applicant must meet with a Work Team Leader in that department and/or a member of People Services. The purpose of those meetings is to confirm with the employee that the chosen educational path is the best choice and that the position may be reasonably attained. The employee must also have created activities within their development plant that supplement and align with their degree program of interest.

**How to receive reimbursement**

Once an employee’s program has been approved by the Education Review Committee and the class is completed, an employee may seek Tuition Reimbursement through the online tool. Assuming a grade of C (better than 2.0 GPA if no letter grade is given) or better, a copy of the final grade and receipt (or bill) for eligible expenses should be submitted within 45 days of class completion. Reimbursement may be denied if the paperwork is received more than 45 days past class completion.

Classes receiving an “incomplete” are covered if the course and grade requirements are met within 120 days of the original start date. For classes that are not graded, proof of completion with satisfactory results must be provided.

**Deferred payment plans**

Deferred payment plans are available at several area educational institutions. Details are available from the educational institution’s financial aid office.

**Other terms**

While participation in the Tuition Reimbursement benefit is expected to enhance employee performance and professional abilities, Herman Miller, Inc., makes no guarantee that participation in academic education entitles the employee to advancement, a different job assignment, or a pay increase.

Herman Miller, Inc., reserves the right to terminate or modify this policy at any time.