As our organization plans for and prepares its FY14 budget, questions have arisen related to “what is an appropriate budget amount to allocate in a learning organization for workforce development activities”? We would welcome your input to the following two quick questions:

1. What does a learning organization (or your specific company) spend on workforce development activities as a percent of your total organization’s budget? Are there industry standards you use as a guide?

2. How are your training dollars distributed amongst different employee groups (union vs. non-union groups)? Are training dollars allocated for all employees or are those funds limited to high performers or perhaps some other allocation method?

Suzanne Lauver, LA County Metro Transportation Authority, April 21, 2013

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| Astra-Zeneca          | The learning allocations at AstraZeneca sits in the different functional areas. AstraZeneca does have an Employee Education Reimbursement Program limited to $10,000 annually. (This reimbursement limit does not apply to Executive MBA, Law and Medical/Ph.D. degree programs.) Employees must receive advance authorization for AstraZeneca education reimbursement. Employees will be reimbursed only after the successful completion of the approved course(s)/program(s). Employees must achieve a minimum of “C” (or equivalent) or a “Pass” (if Pass/Fail) in order to be reimbursed for covered expenses. The following are considered Covered Expenses and are reimbursed at 100% for full-time employees, at 80% for Regular Part-Time 1 employees and at 60% for Regular Part-Time 2, and Job Share employees under the Program:  
  - Tuition  
  - Laboratory fees  
  - Registration fees  
  - Books  
  - Course-related mandatory fees; i.e., GMAT Exam |
| Liz Perotti           | Liz.Perotti@astrazeneca.com  
Phone 302-885-5787 |
| Northern Trust        | We do not apply a specific dollar amount or percentage to learning and organizational development, or any of our expense centers. The way in which we conduct our budgeting is probably not very "financial-like" for a financial services organization. Typically, as budgeting begins in August we determine what we plan to do in the way of learning and organization development - actual initiatives and those that currently exist. We then put an estimated price tag on this for the forthcoming year (we operate on a calendar year). As the budgets get rolled up and reviewed, adjustments are made based on need and the financial |
| Jeanne Ulatowski      | jmu1@ntrs.com  
Phone 312-444-3614 |
picture. During the forthcoming year, things may change and we find we can pull in some of those items that were initially cut, etc. as long as we stay within what was initially budgeting. It is a very fluid process that allows us flexibility but is not necessarily very structured.