



Tuition Reimbursement Guidelines

Canada Only

General Overview

The Company's Tuition Reimbursement Program encourages and supports associates who enroll in college, university, or technical school courses in order to obtain a degree, diploma or to pursue their professional development.

Eligibility

- All part-time hourly, full-time hourly and salaried associates are eligible to apply for tuition reimbursement upon completion of 6 months continuous service.
- Contract/Temporary employees are not eligible for the program.
- Part-time associates must work an average of 40 hours per month, attained over a six month period
- A **tuition reimbursement application form** must be signed and approved by the Store HRM and Store Manager (Department Manager & Senior HR Manager for SSC associates) **prior** to the start of the requested course. An action notice, with the attached backup (final grades, receipts, etc.) must be submitted within **60 days** after the completion of the course.
- Courses must begin and be approved while the associate is an **active employee**.
- Eligibility ends if the associate's employment terminates voluntarily or involuntarily before completion of courses.
- **Associates who Relocate** - If an associate relocates at the request of the Company before completing approved coursework, the associate will be reimbursed according to the guidelines of the program.
- **Associates on a Leave of Absence or who Are Disabled** - If an associate goes on a leave of absence, or is on short-term or long-term disability, the associate is eligible for reimbursement of approved coursework if completed within 30 days of the beginning of the leave or period of disability. Otherwise, associates on leave of absence of any type, on short-term or long-term disability, or not actively employed and not on the payroll are not eligible until they return to "active" status.

Administration

The Human Resources Manager will administer the program at the store level. Approval by the Store Manager and Human Resources Manager must be given prior to the associate enrolling in courses. Upon successful completion of the course the Human Resources Manager will complete an Associate Action Notice indicating the reimbursement amount and e-mail to the Payroll Department in Atlanta for processing. The Associate Action Notice must have the Store Manager's and the Human Resources Manager's signatures. All paperwork relating to Tuition Reimbursement must be filed in the associate's HR personnel file at the store.

For non-store associates, the Senior Manager, HR (SSC) will administer the program. Approval by the Department Manager and Senior Manager, HR must be given prior to the associate enrolling in courses.

Reimbursement Limits

The Tuition Reimbursement Program reimburses eligible associates, based on an annual calendar year, using the following scale,

Full-time and Part-Time Hourly Associates

- 0-3 years of service = \$3,000
- 3+ years of service = \$5,000

Salaried Associates = \$5,000

What is covered

- 50% of the cost of tuition and class registration fees for approved courses in which the associate earns a grade of “C” or better or for pass/fail courses for which the associate earns a passing grade and is credited toward a degree.
- 50% of the cost of books required for approved courses in which the associate earns a grade of “C” or better and which is credited toward a degree/diploma.
- This does NOT cover course materials, or exam fees
- Receipts must be descriptive and dollar amounts for reimbursement must be clearly marked
- Any courses related to a Masters degree must be approved by the District Manager or Regional Human Resource Manager. For SSC/non-store associates, courses related to a Masters degree must be approved by the Senior Human Resources Manager and your Department Manager.
- Associates are required to sign a waiver indicating that they will repay any reimbursement amounts over \$1,000 should they leave within a year of receiving the reward.
- The annual reimbursement level used will be determined based on the associates years of service in the reimbursement year. For example, if an associate hired in 2004 is approved for a course that is taking place in 2006, and the results of that course are not released until 2007, then the associate will be eligible for reimbursement up to \$5,000.
- Courses approved prior to October 1st, 2006 will continue to be reimbursed at the previous plan level

Reduction of Benefit

The amount of the reimbursement received through the Tuition Reimbursement Program will be reduced dollar for dollar by the amount of grants, scholarships, and other financial aid or course discounts which are paid directly to the institution and which the student does not have to pay back.

Approved Courses

- Courses must be offered by a regionally accredited college, university, or technical school;
- University or College courses must earn degree credits towards an undergraduate, graduate and doctoral level degree
- Coursework may be completed through traditional classes or through non-traditional programs, such as online or other distance-learning courses, and independent study.
- Coursework must be part of a program leading to an associate’s college diploma, bachelor’s, master’s, post-graduate or doctoral degree in an academic or technical discipline related to the business of the Company, must be considered “job related” or be part of the associate’s career development plan with the Company.
- English/French language improvement courses

What does “Job-related” mean?

A course is considered to be job-related if it pertains specifically to the responsibilities of your current position with the Company. A job-related course helps you to improve your skills in fulfilling the responsibilities of your current job, including technical training which is directly related to your position.

Academic disciplines generally regarded as related to Company business and considered as eligible for reimbursement under the Tuition Reimbursement Program include, but are not limited to, the following:

- accounting
- adult education and curriculum development
- advertising and public relations
- business administration and management
- communications and graphic design
- human resource management and development
- information technology and related fields
- marketing and merchandising
- organizational development and psychology

Other fields of study may be considered on a case-by-case basis.

Courses and Expenses That Do Not Qualify

Courses and expenses that do not qualify include, but are not limited to, the following:

- Certification or accreditation courses, workshops, seminars, or other classes not taken for a degree or diploma credit
- Review courses taken in preparation for testing and exams
- College entrance and qualifying exams (SAT, GRE)
- Courses re-taken because of loss of credit due to transfer, unless the transfer occurs because the associate relocates at the request of the Company
- Equivalence exams, life experience credits
- Standardized tests to earn college credit by examination offered by the College Level Examination Program (CLEP), or other exams that waive a requirement
- Tools or supplies (other than textbooks) that you may retain after completing a course
- Meals, lodging, or transportation
- Fees for parking, student activities, etc.
- Education involving sports, games, or hobbies

Application Process

• Store Associates

Before classes begin, follow these easy steps:

1. Associate completes a tuition reimbursement application form, including the following information:
 - a. Full cost and title of the course(s) you plan to take
 - b. When and where the course(s) will be taken
 - c. Estimated cost of books and registration fees
 - d. What degree/diploma will be obtained
2. Associate submits their completed tuition reimbursement form to the Store HRM and Store Manager.
3. Store HRM and Store Manager will review the application and approve the request if it complies with the standards described in these guidelines.
4. Store HRM files the approved request in the associate's file for reference.

After completion of the course

1. Associate submits course grade report to Store HRM and Store Manager.
2. Store HRM refers to associate file for course cost details
3. Electronic action notice completed and sent to Atlanta payroll for processing.

• Store Support Centre, non-store associates

Before classes begin, follow these easy steps:

1. Associate completes a tuition reimbursement application form, including the following information:
 - a. Full cost and title of the course(s) you plan to take
 - b. When and where the course(s) will be taken
 - c. Estimated cost of books and registration fees
 - d. What degree/diploma will be obtained
2. Associate submits their completed tuition reimbursement form to their Department Manager and Senior Human Resources Manager, SSC, who will review the application and approve the request if it complies with the standards described in these guidelines.
3. Senior HR Manager, SSC files the approved request in the associate's file for reference.

After completion of the course

1. Associate submits course grade report to Department Manager and Senior HR Manager, SSC.
2. The Senior HR Manager refers to associate file for course cost details
3. An action notice is completed and sent to Canada payroll for processing.

General Notes:

These are guidelines – please use your discretion when approving courses and programs.

If you have any questions or concerns, please do not hesitate to contact your Store HRM/HRSC or HR Business Partner.