



2006 Tuition Reimbursement Plan (TRP) Information Guide

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Purpose

To provide tuition reimbursement to employees who complete course work through accredited institutions of post secondary education.

Eligibility

Active, regular full and part-time employees are eligible to participate. Employees with twelve (12) months net credit service (NCS) are eligible to apply for tuition reimbursement. Any course completed prior to the Employee's attainment of the service requirement is not eligible for reimbursement under the TRP. Any course beginning prior to the date of employment is not eligible for approval under this plan. Notwithstanding the foregoing, an eligible Employee hired prior to January 1, 2003, is eligible for reimbursement regardless of NCS. In addition, former employees of AT&T Wireless, who were on the AT&T Wireless payroll, at the time of conversion to the Cingular Wireless payroll are grandfathered and are eligible for reimbursement regardless of NCS. The Tuition Reimbursement Plan is for both Non-bargained and Bargained Employees.

Part-time – Active, regular part-time Employees will be eligible to participate based on number of hours scheduled to work per week.

- 20 – 30 hours per week - Eligible for reimbursement of 75% of educational costs.
- Less than 20 hours per week - Eligible for reimbursement of 50% of educational costs.
- Changes in Employment Status: Reimbursements are paid to the Employee according to the Employee's status at the time the payment is paid. If an Employee's status changes from full time to part time (or vice versa) during the time the Employee is taking a course, the reimbursement will be made based on the status of the Employee at the time payment is paid.

Ineligible Individuals

The following individuals are not eligible to participate in the Tuition Reimbursement Plan (TRP)

- If hired after January 1, 2003 - Employees with less than 12 months of NCS;
- Employees classified as "temporary" under the Company's personnel and payroll records;
- Employees who have been terminated or laid off;
- Retired employees;
- A leased employee or independent contractor as determined by the Company's payroll and personnel records;
- A nonresident alien employed outside the United States;
- An individual compensated for services by a person other than the Company and for any reason is deemed to be an Employee;



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- An individual subject to a written agreement that provides that such individual will not be eligible to participate in the Plan;
- Any Employee, or group of Employees, designated in writing by the Company as ineligible to participate in the Plan; or
- Any Employee, or group of Employees, specifically not included or excluded under a Collective Bargaining Agreement.

Eligibility During Disability or an Approved Leave of Absence

- Courses that begin while an Employee is on Disability or an approved leave of absence are **not** eligible for reimbursement even if the employee returns to work prior to completion of the course.
- Employees on an approved Sabbatical leave or on Military leave are eligible as provided under the Company's Leave of Absence Policy.

Tuition Reimbursement

- Request for payment must be made **after** the course has been completed.
- Tuition reimbursements will be paid to the employee via their paycheck. Employees must be active (actively at work receiving pay) on the date of the tuition reimbursement payment — not just when the tuition reimbursement is processed by the TRP Administrator.
- Payment will not be paid directly to an institution or any third party. The TRP does not guarantee payment for deferral arrangements with your school.
- Employees will have **90 days** after the course(s) ends to submit a completed application and required documentation in order to be eligible for reimbursement. (Instruction page and application is located on NetBenefits). Federal Express/Overnight/Airborne packages will not be accepted.
- Tuition Reimbursements count toward the maximum allowable amount in the calendar year they are paid, regardless of when the courses are taken.
- Employees in the process of repaying the Company for a course are **not** eligible to receive additional tuition money until they have cleared their account.
- Request for reimbursement before the course ends will not be accepted and will not be paid.
- **Double Payment:** Employees are not eligible to receive benefits under the plan for course(s) which are being paid through other types of financial assistance, i.e. grants, scholarships, etc. Payments will be offset by the specific dollar amounts of outside financial assistance.

Evidence of Satisfactory Course Completion

In order to be entitled to eligible expense under the plan, the employee must satisfactorily complete the course(s) while still an eligible employee and must provide evidence of



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satisfactory course completion to the administrator with the completed application form, detailed invoice, and detailed book receipt. (See the detailed instruction sheet on NetBenefits)

1. Official School Record; meaning an **original** grade report provided by the school, or
2. Official School Transcript, or
3. Official On-line grade reports will be accepted if the University Web address and the Student's Name are listed on the report.
4. Grade Requirement of "C" or above
5. Grade of "C/D" will not be accepted as a passing grade even if the University deems this to be a passing grade.

NOTE: Photocopies of grade reports, transcripts and/or on-line grade reports will not be accepted.

Benefit Amount

Payments are limited to annual capped amount as stipulated below:

For **Nonbargained Employees:**

- \$5,250 annual maximum for undergraduate programs
- \$7,000 annual maximum for graduate programs

For **Bargained Employees:**

- \$5,250 annual maximum for undergraduate and graduate programs

Taxable Limit

- Non-taxable - Coursework **up to** \$5,250 per year for courses.
- Taxable – Graduate Coursework **above** \$5,250 per year, not to exceed limit of \$7,000.
- Puerto Rico Law:
Reimbursement for educational expenses is not tax-exempt and will be included in individual's taxable income.

Expenses

Eligible Expenses – Only

- Tuition
- CLEP testing - Reimbursement only for exams successfully completed
- Expenses incurred to obtain advance placement credits that relate to accelerated programs, and prior learning assessment for college credit from military, corporate and /or life experiences.
- Books, supplies and equipment (some exclusions apply)

Ineligible Expenses Excluded From Payment

- Certificate or certification courses are not eligible.



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- Tools, equipment and supplies which may be retained by the employee after the completion of a course(s).
- All other Fees: Including – Registration, application, lab, enrollment, and portfolio assessment /experimental learning charges, etc.
- Meals
- Lodging
- Transportation

Other Examples (But Not Limited to, the Following) Of Exclusions From Payments

- GMAT prep classes & exams
- Graduation fees
- General student fees
- Technology fees
- College improvement fees
- Library fees
- Building fees / facility usage fees/ utility fee
- University fees
- Community service fees
- Student Union fees
- Vehicle registration / parking fees
- Diploma fee
- Alumni Membership fee
- PC purchase / computer fee
- Late payment fee
- Wellness / health fee
- ID card fee

Supervisor's Responsibility

Immediate Supervisor must review each application for accuracy and completeness. By signing the application form the Supervisor recommends approval of the course, degree and major. They have confirmed if the degree is a first undergraduate degree, it must be one of the majors supported by the Tuition Reimbursement Plan.



Approved Degree Programs

For purposes of the TRP, only degrees in the following majors will be approved for Employees:

- | | |
|--------------------------------|----------------------------------|
| 1. Accounting | 15. Journalism |
| 2. Business | 16. Liberal Arts* |
| 3. Communications/Mass Media | 17. Management |
| 4. Computer Science/IT Systems | 18. Marketing |
| 5. Economics | 19. Mathematics |
| 6. Electronics | 20. Multimedia |
| 7. Engineering | 21. Organizational Behavior |
| 8. English | 22. Organizational Development |
| 9. Environmental Science | 23. Political Science/Government |
| 10. Finance | 24. Psychology |
| 11. Foreign Language | 25. Sociology |
| 12. General Studies | 26. Speech |
| 13. Human Resources | 27. Telecommunications |
| 14. Industrial Psychology | |

***Liberal Arts Degree:** Employees pursuing a Liberal Arts degree must designate the area of specialty for the degree. The specialty area of the Liberal Arts degree must match one of the above majors in order to be eligible under the TRP. For example: A Liberal Arts degree with a specialty in Criminal Justice, Music, History, or Education would not be eligible as an acceptable degree under the TRP.

The degree name must match one of the above majors or be the field equivalent of one of the above (e.g. Electrical Engineering is equivalent to Engineering).

Grandfather Clause: Notwithstanding the foregoing, an Employee, who as of 12/31/05, was actively participating in a degree program or individual coursework that is **not** in one of the above majors, with Degree Plans/Educational Blueprints on file, will continue to be **grandfathered** under this Plan as long as the Employee makes consistent progress toward the degree.

Consistent progress shall be defined as not having a break of longer than one year. This applies to employees who received tuition money for their major in 2001.



Certificate or Certification Programs

Certificate or certification programs are not eligible for reimbursement under the TRP.

Eligible Educational Institutions

To be eligible for tuition reimbursement, the degree, or course must be taken at a college, university, business or technical school, or secondary school that is accredited by one of the following agencies:

Regional Agencies

1. Middle State Association of Colleges and Secondary Schools ("MSA")
2. New England Association of Schools and Colleges ("NEASC")
3. North Central Association of Colleges and Schools ("NCSA")
4. Northwest Association of Schools and Colleges ("NASC")
5. Southern Association of Schools and Colleges ("SASC")
6. Western Association of Schools and Colleges ("WASC")

National Agencies

1. Career College Association ("CCA")
2. Distance Education & Training Council ("DETC")

California State Board of Education

California Education Code, Division 10, Sections 94310A, 94310B, or 94311C, or applicable sections as amended from time to time.

American Council on Education

Foreign Universities

Foreign universities must be affiliated with an accredited U.S. institution to qualify.

Credit/Noncredit Courses

Courses must be taken for college credit. Non-credit seminars offered by accredited institutions and courses taken on an audit basis will **not** qualify.

Pay-Back Provision

Nonbargained Employees who receive tuition reimbursement benefits will be required to reimburse the company for those benefits if they leave the company within two (2) years of their course end date. This provision applies to any course ending on or after January 1, 2006.

Information and Forms

For specific questions about this plan contact the administrator, **FBD Consulting**, at 1-866-242-6587.



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Information and forms can be found on:

- my-cingular HR Portal or NetBenefits
- NetBenefits via a link at my-cingular.
 - Log onto [NetBenefits](#).
 - Click "Access my Benefits."
 - Click the "Health and Insurance" tab.
 - Click on the drop down menu and select "Find a Form"

For specific questions about this plan, contact **FBD Consulting** at 1-866-242-6587.

Requests for Reimbursement

Requests for Reimbursement should be sent to:

FBD CONSULTING
P.O. Box 7958
SHAWNEE MISSION, KS 66207-0958

******* No fax or duplicate copies will be accepted - per the Plan. FedEx, Overnight, or Airborne also will not be accepted. *******