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1.0 SCOPE

This policy describes the tuition assistance that is available for represented employees in AT&T Mobility and represented employees in pre-merger DIRECTV call centers in Idaho and Montana.

2.0 POLICY

The AT&T Tuition Aid Policy for Represented Employees – AT&T Mobility provides financial assistance to employees for education that will benefit the Company as well as the individual.

Administration of this policy is the responsibility of the AT&T Tuition Assistance Center. Interpretation of this policy is the responsibility of the AT&T Human Resources Policy organization. All programs, forms and payments made or reviewed for classes fall under this policy.

This policy supersedes and replaces any previous policy regarding tuition assistance for AT&T Mobility represented employees.

The Company reserves the right to amend, change, or cancel this policy or any part of it, or reduce, modify, or suspend its terms except as set forth in any applicable collective bargaining agreement.

Individual Business Units may not modify this policy.

If provisions in this policy differ from the requirements of a collective bargaining agreement, the collective bargaining agreement prevails for represented employees.

Participation in this program is neither a contract nor a guarantee of future compensation or employment.

3.0 ELIGIBILITY

All regular full-time and regular part-time represented employees are eligible for tuition assistance after completing six months of Net Credited Service (NCS).

The following do not qualify for tuition assistance:

- Courses that begin before the employee completes six months of NCS
- Temporary employees and employees hired under special agreements for which tuition assistance is not provided
- Nonresident aliens employed outside the United States
- Employees on disability or an approved leave of absence at the time courses begin (except employees on a Sabbatical Leave of Absence or a Military Leave of Absence, in accordance with leave provisions)
- Courses for which tuition assistance has previously been paid
• Courses that do not result in college credit
• Courses not passed with a grade of “C” or higher, “Pass” in Pass/Fail courses, or “Satisfactory” in Satisfactory/Unsatisfactory courses
• Courses involving sports, games or hobbies (unless required as part of a degree program)
• Certificate courses or courses that are part of a certification program

Eligibility and eligible reimbursement amount are based on the employee’s status at the time the application is submitted.

Employees do not lose eligibility for tuition reimbursement if they are prevented from completing a course due to:

• Separation as the result of a formal surplus, provided the employee 1) provides proof of satisfactory completion of the course, and 2) provides a copy of the surplus notice with the payment request. **No reimbursements will be made for courses that an eligible employee enrolls in after notice of surplus.**
• Company-initiated transfer to another city which requires relocation
• Unexpected Company business requiring increased travel
• Unexpected service demands such as those caused by natural disasters
• Unexpected increase in job responsibilities
• Company-initiated change in scheduled work hours
• Approved disability
• Approved FMLA absence
• Approved Military Leave of Absence

Within 60 calendar days from the term end date on record, the employee must obtain written documentation of any of the above conditions from his/her supervisor and submit that documentation to the AT&T Tuition Assistance Center. Courses must begin prior to the above listed conditions and the participant must provide documentation that payment was made to the institution and that the institution will not refund tuition and fees. Courses beginning after an above listed condition occurs will be subject to all rules within the policy and will not be eligible for reimbursement.
4.0 POLICY DETAILS

4.1. Course Scheduling

Courses approved for tuition assistance must be taken during nonworking hours and the time associated with the courses is not compensable as work time.

4.2. Approved Degree Programs

<table>
<thead>
<tr>
<th>Accounting</th>
<th>Journalism</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business</td>
<td>Liberal Arts*</td>
</tr>
<tr>
<td>Communications/Mass Media</td>
<td>Management</td>
</tr>
<tr>
<td>Computer Science/IT Systems</td>
<td>Marketing</td>
</tr>
<tr>
<td>Economics</td>
<td>Mathematics</td>
</tr>
<tr>
<td>Electronics</td>
<td>Multimedia</td>
</tr>
<tr>
<td>Engineering</td>
<td>Organizational Behavior</td>
</tr>
<tr>
<td>English</td>
<td>Organizational Development</td>
</tr>
<tr>
<td>Environmental Science</td>
<td>Political Science/Government</td>
</tr>
<tr>
<td>Finance</td>
<td>Psychology</td>
</tr>
<tr>
<td>Foreign Language</td>
<td>Sociology</td>
</tr>
<tr>
<td>General Studies</td>
<td>Speech</td>
</tr>
<tr>
<td>Human Resources</td>
<td>Telecommunications</td>
</tr>
<tr>
<td>Industrial Psychology</td>
<td></td>
</tr>
</tbody>
</table>

* 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. For example: a Liberal Arts degree with a specialty in Criminal Justice would not be an acceptable degree.

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).

Continuing education / workforce development courses that offer college credit are not eligible for tuition assistance unless the employee provides proof of enrollment at the school as a degree-seeking student in an approved degree program to which those courses can be applied.

Accepting a gift such as a laptop, MP3 player, or other item of monetary value in return for course enrollment or completion is strictly prohibited. If such a gift is accepted, the course is not eligible for tuition assistance and all payments made to the employee are required to be repaid.
4.3. School / Institution Requirements

Courses that are part of an approved degree program listed in Section 4.2 must be completed at a college, university, business school, technical school or secondary school that is accredited by a Regional Accreditting Agency listed in the U.S. Department of Education Database of Accredited Postsecondary Institutions and Programs, and has been assigned a program code on the Free Application for Federal Student Aid (FAFSA).

NOTE: Notwithstanding the foregoing, an employee, who as of February 14, 2018 was actively pursuing coursework in an approved degree program at a school or institution that was not accredited by a Regional Accreditting Agency, will continue to be grandfathered under this policy for courses at that school or institution beginning prior to February 15, 2020 as long as he or she makes consistent progress toward the degree. Consistent progress is defined as not having a break of longer than one year.

4.4. Required Approvals

Reimbursement for courses in undergraduate and graduate degree programs requires the approval of the business unit general manager or above (3rd level manager or above). Courses which are part of an approved degree program listed in Section 4.2 (and which meet all other eligibility requirements of this policy) must be approved.

Note regarding Job Relatedness for coursework: Supervisors are required to review applications for which the employee is requesting reimbursement and indicate whether or not each individual course maintains or improves the skills required in employee’s current job, as outlined in Section 5.3 - Tax Implications.
5.0 TUITION EXPENSE

5.1. Tuition Amount

The Company will pay eligible expenses for approved courses in an amount not to exceed $5,250 in a calendar year.

Regular employees are eligible for tuition assistance in accordance with the following chart:

<table>
<thead>
<tr>
<th>Employee Class</th>
<th>Weekly Hours Worked</th>
<th>% Paid of Eligible Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Time</td>
<td></td>
<td>100% (Up to $5,250)</td>
</tr>
<tr>
<td>Part Time</td>
<td>20 Hours or More</td>
<td>75% (Up to $5,250)</td>
</tr>
<tr>
<td>Part Time</td>
<td>Less than 20 Hours</td>
<td>50% (Up to $5,250)</td>
</tr>
</tbody>
</table>

The annual cap is applied based on the calendar year in which a course begins. The cap applies to all courses that begin during the calendar year, including both undergraduate and graduate courses. Unused amounts under the annual cap will not roll over into the next year, nor can amounts be borrowed from the following year’s cap for the current year.

During employment at AT&T, the Company will reimburse eligible expenses for:

- **One approved undergraduate degree up to, but not to exceed a lifetime cap of $20,000.** (This cap also applies to rehires.)

- **One approved graduate program up to, but not to exceed a lifetime cap of $25,000.** (This cap also applies to rehires.)

**NOTE:** For represented employees of AT&T Mobility, these lifetime caps apply only to expenses on applications submitted on or after July 1, 2013.

Payment will be made to the employee in his/her regular paycheck within two to three pay periods after the reimbursement is approved.

Tuition expenses are charged to the employee’s organization at the time payment is made.
5.2. Eligible Expenses

- Tuition, fees, and textbooks that are required by the school to attend the course
- Fees for taking College Level Examination Program (CLEP) or Defense Activity for Non-Traditional Education Support (DANTES) examinations
- Fees for obtaining college credit for previous learning and work experience through the Portfolio Review process, including the cost of the portfolio review as well as the cost of posting earned credits to the transcript.
- Supplies and equipment that are required for the course, other than any items, such as computers required for course work, which may be retained by the employee after completion of the course.

The Company will not pay for or duplicate any eligible tuition, fees, or textbooks that are covered by other financial assistance, e.g., scholarships, grants, or assistance provided by private organizations or governmental agencies (including veterans’ benefits). Such funds must be disclosed on the application and will be deducted from the tuition assistance paid. If such funds are received subsequent to submitting the application, the employee must immediately reimburse the company for the full amount of duplicate assistance received. Employees should not report funds received from student loans on their applications, however the proof of payment documentation that is provided following course completion should clearly indicate any loan amounts that have been applied in payment for a course or courses. Only Company reimbursement of tuition, fees and textbooks will apply toward the respective annual and lifetime program caps.

5.3. Tax Implications

Company paid tuition assistance is regulated by the U.S. Federal Income Tax Code 127. During a calendar year, employees will not be subject to federal income tax on tuition assistance received from AT&T under this policy, up to an amount of $5,250. However, AT&T will report as income and withhold applicable taxes on tuition reimbursement exceeding $5,250 if the education does not maintain or improve the skills needed by the employee in his/her current position.

For employees who reside in Alabama, New Jersey, or Pennsylvania, if the education does not maintain or improve the skills needed by the employee in his/her current position, tuition reimbursement will be taxed. For employees who reside in other states, the state rules are generally the same as those for federal income tax.
6.0 TUITION REIMBURSEMENT AND PAYMENT PROCESS

6.1. Application and Documentation Submission

A Tuition Reimbursement Application must be completed and submitted online on the https://att.tap.edcor.com website within ninety (90) calendar days following the term end date in order for the course or courses on the application to be eligible for reimbursement. The term start and term end dates apply to all courses listed on the application. If reimbursement is requested for CLEP or DANTES examinations or for Prior Learning Assessment, the application must be submitted within ninety (90) calendar days following the date that the results are issued.

Initially the application will be electronically routed for supervisory review / concurrence regarding Job Relatedness. Following supervisory review / concurrence the application will be routed for departmental approval. Subsequent to departmental approval, the application will be electronically forwarded to the AT&T Tuition Assistance Center for processing. The employee will receive a confirmation email from the AT&T Tuition Assistance Center when an application has been reviewed and approved or rejected.

Supporting documentation must also be provided within ninety (90) calendar days following the term end date in order for the course or courses on the application to be eligible for reimbursement. Supporting documentation must include ALL of the following:

1. Completed Tuition Aid Release of Information – Authorization Form (Form is available on the Edcor website and on the Tuition Aid website)
2. An official grade report or school transcript
3. Proof of payment for each course and fee for which reimbursement is requested (e.g., an itemized student account summary reflecting such payments or an itemized paid invoice reflecting such payments)
4. Detailed receipts for textbooks, eligible supplies and equipment

School documentation must include student name/student ID and school name or logo. If the documentation is generated from the employee’s student account on the school’s website, the documentation must include student name/student ID and the complete url of the website from which it was generated if the school name or logo are not shown.

Supporting documentation can be submitted as follows:

During the application process, the following options will be available immediately after the application is submitted:

- Upload documentation, including ALL required documentation for ALL courses on the application, or,
• Download and print a Fax Cover Sheet, then place ALL required documentation for ALL courses on the application behind the Fax Cover Sheet and fax to Edcor at (248) 283-8723.

Following application submission, the options above will be available by clicking the ‘View’ icon for the desired application on the Application Status page.

Applications and documentation received more than ninety (90) calendar days following the term end date will be rejected.

6.2. Employee Responsibilities

Confirmation of the receipt and the acceptance or rejection of tuition assistance documents sent to the AT&T Tuition Assistance Center is the employee’s responsibility. Employees can confirm that the AT&T Tuition Assistance Center received their documents and the status of those documents by viewing their account information on the https://att.tap.edcor.com website, or by contacting the AT&T Tuition Assistance Center at 1-855-298-1729. Obtaining a fax confirmation from the fax machine from which documents are sent does not relieve an employee of their responsibility to confirm document receipt and status.

6.3. Repayment of Tuition Assistance Funds / Suspension of Participation

Employees are required to return any funds that were paid for tuition expense immediately after it becomes known that the funds will not be used as intended. Any overpayment must also be refunded. Non-compliance with this provision could result in the matter being referred to Asset Protection for investigation of possible misuse of Company funds, a Code of Conduct violation.

Employees in the process of repaying the Company for a course due to overpayment or otherwise are not eligible to receive additional tuition money until they have cleared their account.

7.0 ADDITIONAL INFORMATION

For any additional information regarding this policy and tuition issues, please see the AT&T Tuition Assistance Center website at https://att.tap.edcor.com or the OneStop website AT&T OneStop > Your Career Matters > Tuition Aid. You may also contact the AT&T Tuition Assistance Center at 1-855-298-1729.