



Title: Education Assistance and Training Program

Owner: Human Resources

Purpose: AV is committed to providing employees with the tools and skills necessary to perform the individual's role and responsibilities. Developing our employees is critical to our success and we recognize that outside resources may be required to meet this objective. We also recognize that some employees may want to expand their skillsets in areas beyond their current role. We as a Company want to support those personal objectives as well. This policy outlines the eligibility and requirements of the employee to receive education assistance.

Scope: This policy covers company required training and non-university or college courses for which an employee seeks financial assistance from the company. This policy does not cover training conducted in-house, i.e. on-the-job-training, instruction presented by the AV Training department, or on-line training through the AV LMS. Training may be received through a variety of means including: seminars, conferences, online classes, webinars, and in classroom teaching. Reimbursement, if approved, may receive partial to full reimbursement and paid pre or post attendance depending on the requirements of the company and justification for the training. Approval may be subject to various business constraints.

Definitions:

- **Active:** employed by the company at time of request and payment.
- **Annual reimbursement limit:** Maximum reimbursement that can be received in a calendar year regardless of when course was completed.
- **Company Required Training:** Required training is identified as being necessary for the employee to perform their current position or an immediately assignable task upon completion of the training.
- **Discretionary Educational Assistance:** \$1000 annual benefit for Training/Courses/Seminars that are not required to perform the employee's current role; however, are business or industry related.
- **Fulltime:** Employees who are normally scheduled to work a minimum of 30 hours per week and who qualify for all company provided benefits.
- **Job-related:** As determined by the Supervisor where the course is relevant to the work performed but not required to perform the job.
- **Lost wages:** Unpaid wages for time taken off work during your normal scheduled work day to attend a class.



- Regular employee: Full and part time AV employees. Does not include Supplemental employees.
- Supporting Documentation: Documentation provided by the institution that shows their name, address, name of course, dates course is held, times, break down of all costs, brief description of the course and a program outline showing course requirement.

Policy: Education assistance is offered in accordance with the rules and conditions outlined in this policy. AV reserves the right to update, modify, or terminate this program at any time without binding itself to or fulfilling any specific course of action from past or future commitments. Human Resources maintains authority and discretion over decisions and circumstances not covered in this policy.

Participation in this program does not constitute a contract of employment, give rise to any expectation of continued employment, promotion or increase in compensation, or diminish the right of either the employee or the Company under applicable law to terminate the employment relationship at any time, with or without cause.

1. Company Required Education / Training:

a. Eligibility

This program is eligible to all [active](#) employees. Training can be assigned immediately upon identification of the need, upon hire, or transfer into a new position. Employees on a leave of absence are not eligible for company required education / training.

b. Requirements / Approval

Training can be completed in any setting, including online. Training requires pre-approval from the employee's manager and the Department Vice President or department budget owner. Requests are to be made in writing using the Request for Company Training / Educational Assistance form to the approving managers accompanied by the appropriate [supporting documentation](#).

c. Payment / Reimbursement

Once approved, employees may register for the training and arrange for payment as part of enrollment either through the use of a company credit card or by check request payable to the vendor. Check requests must be accompanied by a fully approved Company Training / Education Assistance form. Fees and materials should be charged to the employee's home department training budget (6675) unless otherwise directed. Travel fees are charged to the employee's home department and the appropriate travel expense account.

d. Eligible Expenses:

Expenses eligible for reimbursement for approved Company required training are:

- Tuition, Registration or Enrollment Fees
- Examination fees
- Required laboratory fees
- Required textbooks and workbooks
- Time
- Travel
- Lodging
- Meals (actual expenditures)
- Parking

2. Discretionary Educational Assistance – (1k annual maximum):

a. Eligibility

This program is eligible for all [active, regular](#), exempt and non-exempt employees currently meeting or exceeding performance expectations and who have completed a minimum of six months of continuous employment prior to the start of the course. Employees on a leave of absence are not eligible to participate in educational assistance.

b. Requirements / Approval

Training does not need to be taken as part of a certification or degree program and must be business or industry related. Training does not need to be specifically job-related. Seminars and conferences may also be eligible. Courses must not interfere with the employee's normal work schedule. Training requires pre-approval from the employee's manager. Requests are to be made in writing using the Request for Company Training / Educational Assistance form to the approving manager with the appropriate [supporting documentation](#).

c. Payments / Reimbursements

The annual dollar limit is \$1,000.00 recorded in the year in which it was reimbursed to the employee and is subject to applicable IRS tax rules. For tax purposes, discretionary educational assistance is combined with all other non-company required training paid in the same year. Reimbursements are made following completion of the training. Evidence of completion will be required. Upon completion of the training, the employee will submit an expense report attaching the [supporting documentation](#) used for pre-approval, proof of payment of all expenditures, evidence of completion, and the fully approved Company Education / Training Assistance form. Course fee and materials should be charged to the employee's home department training budget (6675). Educational Assistance courses may not be paid using an AV credit card, AV check request or in advance of completion. [Lost wages](#) will not be reimbursed.

d. Eligible Expenses:

Expenses eligible for reimbursement for approved Discretionary Educational Assistance are:



- Tuition or Registration
- Examination fees
- Required laboratory fees
- Required textbooks and workbooks

Ineligible Expenses:

Expenses which are not reimbursed under AV's Education Program:

- Late fees and interest
- Associated institution fees not directly related to the approved course/program (i.e. health care, administration fees)
- The cost of non-education/training related expenses (i.e. living expenses)
- Materials, other than course required text books (i.e. calculators, paper)