



AT&T Tuition Aid Policy for Represented Employees – AT&T Southeast

(excluding Wire Technicians and PARTNERSHIP Participants)

Effective Date: January 1, 2014

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1.0 SCOPE

This policy applies to all regular wireline represented employees of AT&T Southeast except for Wire Technicians and employees who are participating in the PARTNERSHIP Job Bank. Wire Technicians should refer to the AT&T Non-Management Tuition Aid Policy, which covers AT&T Southwest Wireline CWA Represented Employees, AT&T Southeast Wire Technicians, and employees in SBC Internet Services, for available tuition assistance. Employees who are participating in the PARTNERSHIP Job Bank should refer to the AT&T Tuition Aid Policy for Represented Employees - AT&T Southeast / PARTNERSHIP Job Bank for available tuition assistance.

2.0 POLICY

The AT&T Tuition Aid Policy for Represented Employees - AT&T Southeast provides financial assistance to employees for education that improves work performance, leads to transferable skills, and fosters personal growth and continuous improvement.

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 Southeast represented employees who are covered under this policy as referenced in Section 1.0.

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 (who work 17 or more hours per week) 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 and term employees and employees hired under special programs for which tuition assistance is not provided
- Employees on leave of absence at the time courses begin (except employees on a Sabbatical Leave of Absence or a Transitional Leave of Absence)
- Employees repaying the Company for tuition aid until full payment has been received
- Courses that do not result in college credit hours or Continuing Education Units (CEUs)
- Courses not passed with a grade of "C" or above, or "Satisfactory", or result in a Certificate of Completion
- Courses involving sports, games or hobbies (unless required as part of a degree program)

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

- Separation as a result of a formal 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 such payment. Courses beginning after an above listed condition occurs will be subject to all rules within the policy and will not be eligible for payment.



4.0 POLICY DETAILS

4.1. Course Scheduling

Courses approved for tuition assistance must be taken during nonworking hours.

4.2. School / Institution Requirements

Courses must be completed at one of the following:

- A college, university, business school, technical school or secondary school that meets the U.S. Department of Education's requirements for an eligible program and has been assigned a program code on the Free Application for Federal Student Aid (FAFSA)
- An institution accredited by the Distance Education and Training Council (DETC)
- An institution that is recognized by the U.S. Department of Education and the Council for Higher Education Accreditation (CHEA)

4.3. Fees and Textbooks

Textbooks required for a course are eligible for reimbursement. Fees, other than lab fees associated with a course, are not eligible for reimbursement.



5.0 TUITION ASSISTANCE EXPENSES

5.1. Tuition Assistance Amount

Eligible tuition expenses will be reimbursed upon successful completion of all requirements listed in the Tuition Reimbursement and Payment Process section.

The Company will pay eligible expenses for courses that receive college credit and/or are company related in an amount not to exceed \$4,000 in a calendar year, subject to a per course cap of \$1000 for tuition and associated lab fees. Expenses for the textbooks required for a course are not included in applying the \$1000 per course cap; such expenses are however included in the applying the \$4,000 annual cap.

Courses taken for personal career development that are neither company related nor receive college credit, including all non-company related certificate programs, may be approved for up to \$500 of the annual maximum provided they result in CEUs, are administered by an accredited institution, and otherwise meet tuition assistance eligibility requirements. NOTE: This provision does not apply for employees in Utility Operations.

The annual cap is applied based on the calendar year in which a course begins. 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.

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

Employee Class	Weekly Hours Worked	Annual Tuition Cap
Part Time	25 Hours or More	\$4,000
Part Time	17 – 24 Hours	\$2,000
Part Time	16 Hours or Less	Not Eligible

Employees who are participating in a Sabbatical or Transitional Leave of Absence are eligible for a maximum of \$3,000 tuition assistance per year. Tuition, required textbooks, and lab fees associated with the courses are covered. Combining the amount of tuition assistance received while on leave and the amount received while an active employee cannot exceed the annual maximum of \$4,000 per year.

Computer End User/PC training is not eligible for tuition assistance unless it is Word, Windows, Excel, Access, PowerPoint, Intro to Internet Explorer, Dream Weaver or Flash, and it is part of a degree program.

The Company will not pay for or duplicate any eligible tuition and fees that are covered by other financial assistance, e.g., scholarships, grants, or assistance provided by private or governmental agencies (including veterans’ benefits). Such funds must be disclosed

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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.

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

Tuition reimbursement expenses are charged to the employee's organization at the time payment is made.

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.

5.2. Tax Implications

As indicated in Section 6.1, supervisors are required to review applications for Job Relatedness and indicate whether or not each individual course maintains or improves the skills required in employee's current job. 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 assistance 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 sixty (60) calendar days following the term end date in order for the course or courses on the application to be eligible for reimbursement.

The application will be electronically routed for supervisory review / concurrence regarding Job Relatedness. Following supervisory review / concurrence, 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 by the department and accepted or rejected by the AT&T Tuition Assistance Center.

Supporting documentation can be provided during the online application process. If not provided during the online application process, it must be provided by no later than ten (10) calendar days following acceptance of the application. Supporting documentation must include ALL of the following:

1. An official grade report or school transcript
2. Proof of payment for each course and associated lab fee for which reimbursement is requested (e.g., an itemized student account summary reflecting such payments or an itemized paid invoice reflecting such payments)
3. Detailed receipts for textbooks

School documentation must include student name, student ID, and school information or logo.

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.



Incomplete applications and applications received more than sixty (60) calendar days following the term end date will be rejected.

The term start and term end dates apply to all courses listed on the application. Supporting documentation for all courses listed on the application must be provided either during the online application process or within ten (10) calendar days of application acceptance.

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 unused 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.