

Tuition Reimbursement Guidelines

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 hire.
- Contract/Temporary employees are not eligible for the program.
- A tuition reimbursement application form must be signed and approved by the HR Partner and leader prior to the start of the requested course. An action notice along with proof of final grades and receipts etc. must be submitted within 60 days after the completion of the course.
- Courses must begin and be approved while actively employed. Eligibility ends if the associate's employment terminates voluntarily or involuntarily before completion of courses.
- Associates on a Leave of Absence If an associate goes on a leave of absence, the associate is
 eligible for reimbursement of approved coursework. Associates will receive the reimbursement
 once all final grades and receipts are submitted, and they have returned to active status.

Administration:

- The Human Resources Partner will administer the program.
- Approval by HR partner and/or Leader must be given prior to the associate enrolling in course(s).
- Upon successful completion of the course, the HR Business Partner will complete an Associate
 Action Notice indicating the reimbursement amount and e-mail CBSG CBSG@hr.homedepot.com) for processing.
- The Associate Action Notice must have the Leader's and the HR Business Partner's signatures. All paperwork relating to Tuition Reimbursement must be kept in the associate's personnel file.

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/diploma.
- 50% of the cost of books required for approved courses in which the associate earns a grade of C" or better or for pass/fail courses 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 Director.
- SSC/non-store associates, courses related to a Masters degree must be approved by the HR Business Partner and Leader.
- Associates are required to sign a waiver indicating that they will repay any reimbursement amounts over \$1,000 should employment terminate within a year of receiving the reimbursement.
- The annual reimbursement level used will be determined based on the associate's years of service in the reimbursement year.
 - Example if an associate hired in 2020 and is approved for a course that is taking place in 2022, and the results of that course are not released until 2023, then the associate will be eligible for reimbursement up to \$5,000.

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 proficiency courses

What does "Job-related" mean?

A course is considered to be job-related if it pertains specifically to the responsibilities of a current position within the Company. A job-related course helps you to improve your skills in fulfilling the responsibilities of your current job and/or future role, 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
- administration and business management
- communications and graphic design
- human resource management
- information technology and related fields
- marketing and merchandising
- organizational development and psychology
- engineering

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:

Before classes begin, follow these easy steps:

- 1. Obtain Tuition Reimbursement form HR Partner
- 2. Complete 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
- 3. Submit your completed tuition reimbursement form to the HR Partner and/or Leader.
- 4. HR Partner and/or Leader will review the application and approve the request if it complies with the standards described in these guidelines.
- 5. HR Partner files the approved request in the associate's file for reference.

After completion of the course:

- 1. Associate submits document with proof of final grades and payment receipts to HR Partner and/or Leader.
- 2. HR Partner completes an Associate Action Notice indicating the reimbursement amount and e-mails CBSG (CBSG@hr.homedepot.com) for processing. The Associate Action Notice must have the Leader's and the HR Business Partner's signatures. All paperwork relating to Tuition Reimbursement must be kept in the associate's personnel file.

If you have any questions or concerns, please do not hesitate to contact CBSG (CBSG@hr.homedepot.com).