



TUITION ASSISTANCE POLICY

Supersedes: CP.06-0611

Pages: 4

Purpose:

To establish Abt Associates Inc.'s policy regarding tuition assistance.

Scope:

This policy applies to all regular US-based and international site employees of Abt Associates Inc. working twenty (20) hours or more per week.

Policy:

In alignment with the expectation of technical excellence, Abt Associates will provide financial assistance to eligible employees in order to assist them in paying for their education.

Eligibility:

Abt Associates Inc. provides tuition assistance for eligible U.S. based employees, Third Country Nationals (TCNs), and Expatriates up to \$3,500 per calendar year, and for eligible Local Country Nationals (LCNs) up to \$1,000 USD per calendar year. In some instances, such as taking U.S. based courses, or courses at an accredited, U.S. affiliated institution, LCNs may be eligible for up to \$3,500 per calendar year. For all employee types, eligible courses must be offered by an accredited academic institution and may include formal courses, certificate programs, doctoral tuition, on-line courses and on-site courses provided by a university affiliate which also grants CEU's (Continuing Education Units). For U.S. based courses, Abt Associates will use the Department of Education to determine whether or not an institution is accredited. For internationally based courses, the company will use either regional accreditation organizations or, if not available, the company's own assessment, to determine accreditation status.

In order for Abt Associates to comply with IRS Regulations (Section 132) and avoid taxable income to our employees, individual courses or courses that are part of a degree, licensing or certification program must maintain or improve the skills related to the employee's current job or a foreseeable-future position in the organization. Abt Associates makes no commitment to provide financial assistance for all courses leading to a degree; each course must be applied for separately, and is evaluated on individual merit in accordance with this policy.

Not included under this policy are training courses in non-accredited settings (such as preparation courses for various exams given by private testing services), attendance at professional conferences, private language tutoring, or courses that do not enhance work-related skills. These may, however, be funded at the discretion of Division or Department managers under other budgets. Also excluded are courses in subject areas covered by in-house training sessions unless those courses are inaccessible to the applicant, and any training course required by or within the scope of a client-funded project.

Time spent attending courses to further an employee's education under the company's tuition assistance program is not considered "work" that should be recorded for time reporting purposes, and should be done on the employee's own personal time.

For course eligibility quick reference, employees should refer to the chart below. Items in the "Activities Not Covered" column cannot be funded through the tuition assistance program.

Activities Not Covered	Tuition Assistance
Ineligible activities: • Training courses in non-accredited settings (such as preparation courses for various exams given by private testing services) • Attendance at professional conferences • Private language tutoring • Courses that do not enhance work-related skills • Training that is either (a) a requirement of a client project; or (b) required under an internal project that is specifically assigned to an employee. Funding and charge codes for these activities should be obtaining from your Division or Department management.	Eligible courses: • Must be offered by an accredited academic institution • Must include formal courses, certificate programs, doctoral tuition, or on-line courses and on-site courses provided by a university affiliate which also grants CEU's (Continuing Education Units). • Individual courses or courses that are part of a degree, licensing or certification program that maintain or improve the skills related to the employee's current job or a foreseeable-future position in the organization • Course should be taken on the employee's own personal time, not on time paid for by Abt Associates

To be eligible for tuition assistance, an employee must:

- Fully complete and sign a tuition assistance application and a tuition assistance agreement to the effect that, should the employee leave the company voluntarily prior to 6 months after course completion, the company will withhold the amount of the tuition assistance for the course from the employee's final paycheck;
- Obtain approval from his or her Division Vice President (DVP) or Corporate Vice President (CVP) to take the course;
- Obtain no lower than a C grade for an undergraduate course and a B grade for a graduate course. (In instances where Pass/Fail or certification courses are undertaken, proof of successful completion must be furnished.)

Procedures:

The application process for tuition assistance occurs on an ongoing basis. Employees may apply for tuition assistance in the form of tuition reimbursement upon the completion of a course, or tuition advancement prior to starting a course. Employees who are applying for tuition assistance in the form of reimbursement are strongly encouraged to verify with Human Resources (*before paying for the course*), as to whether or not the course will be eligible for tuition assistance.

To apply, an employee must complete a Tuition Assistance Application, obtain approval of the DVP/CVP, and return the form to the Human Resources Department at least three (3) weeks prior to the date the employee wishes to receive the funds. Financial assistance may be denied if an employee does not apply for tuition assistance within 90 days after the course end date.

Employees who would like to apply for tuition assistance in the form of reimbursement should submit their tuition assistance application, along with proof of successful course completion and proof of

payment after the course has ended. If approved, they will receive the reimbursement within two (2) weeks.

Employees who would like to apply for tuition assistance in the form of advancement should submit their tuition assistance application at least three (3) weeks prior to the date the employee needs the funds. If approved, they will receive the advancement within two (2) weeks.

The Director of Human Resources reviews and provides final approval for tuition assistance applications. Human Resources will provide the employee with a response within three (3) weeks of receiving the tuition assistance request. HR, in conjunction with Finance, will make arrangements for the tuition assistance payment.

Reconciliation:

Upon completion of the course, proof of payment of tuition, books and fees and a copy of the final grade (or other proof of satisfactory completion of the course) must be submitted to the Human Resource Department via interoffice mail or email to: Tuition_Assistance@abtassoc.com. Payments, up to the calendar year maximum of \$3,500 or \$1,000, are applied to the calendar year in which the course ends.

Employees who have received tuition assistance funds and do not submit the required documentation for the course within 60 days of the course end date, will be required to repay Abt Associates Inc. for all tuition, fees and associated costs disbursed through the program, per the signed Agreement to Repay. If an employee is unresponsive to attempts to obtain the required documentation or to make repayment arrangements, payroll deductions will automatically begin 90 days after the course end date.

If the employee voluntarily leaves Abt Associates within six (6) months of course completion, the company will withhold the amount of the tuition assistance for the course(s) from the employee's final paycheck. Employees who leave Abt Associates involuntarily, within six (6) months of the course(s) end date, will not be required to repay any tuition assistance they may have received. In this case, the employee's Division or Department will be responsible for the costs of the tuition assistance the employee received.

Employees who leave the company voluntarily and do not reconcile an outstanding tuition assistance or if deductions from payroll are not possible in a particular country per local law, the uncleared tuition assistance will be charged to the Division or Department.

Employees who do not successfully reconcile an outstanding tuition assistance (i.e. one that has passed 60 days after course end date), will not be eligible for additional tuition assistance until the original amount is cleared. Any exceptions to this rule will need both Division Vice President/Corporate Vice President and Human Resources approval.

If the dates of an approved course change, or an employee drops an approved course, the employee must notify HR immediately. Employees who want to take a replacement course must reapply and register for a new course within 30 days of the original course start date. As part of the reapplication process, the employee must provide proof of registration in the replacement course. If the employee will not take a replacement course or 30 days have passed since the original course start date, the employee must repay the any funds that may have been disbursed through the tuition assistance program.

Responsibilities:

Division and Department managers are responsible for ensuring that any courses approved for tuition assistance will maintain or improve the skills related to the employee's current job or a foreseeable-future position in the organization, and for ensuring that any employee receiving a tuition advance completes the reconciliation procedures in a timely manner.

The Director of Human Resources is responsible for monitoring compliance with this policy and its procedures.

Any exceptions to this policy must be approved by the Chief Human Resources Officer.


Clarissa A. Peterson
Chief Human Resources Officer


Kathleen L. Flanagan
President and CEO