

# **Verizon Tuition Assistance Plan for Mid-Atlantic and Northeast Associates**

## Policy Statement

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Recognizing the mutual benefits derived from continued education and increased work competence, the Verizon Mid-Atlantic and Northeast companies with union-represented employees (“Verizon” or “the Company”) encourages employees to pursue life-long learning for professional and personal development through out-of-hours study at qualifying institutions. The Company supports such study through the Tuition Assistance Plan (TAP).

TAP (“the Plan”) is specific to Verizon’s Mid-Atlantic and Northeast Associate population, with certain exceptions as set forth in the appendices. Where these exceptions occur, Associates in the former Bell Atlantic South (*Mid-Atlantic*) will be referred to **Appendix C**, and Associates in the former Bell Atlantic North (*Northeast*) will be referred to **Appendix D**.

Although educational development can help to improve job performance or to achieve career aspirations, participation in this plan will not, in itself, guarantee nor necessarily lead to a promotion, salary increase or any other career advantage. Rather, education taken through TAP is expected to contribute to the overall development of the employee.

Verizon reserves the right to change, modify or terminate this plan at any time except for those provisions of the plan that are governed by a collective bargaining agreement.

Participation in TAP is voluntary and must not interfere with job duties.

## Employee Eligibility Criteria

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Generally, all regular full-time and part-time Associates are eligible for tuition assistance from their date of hire subject to an annual tuition cap limit as set forth in the Plan. Also eligible are all term Associates in *Mid-Atlantic* and all *Northeast* New York Temporary B Associates, and all other *Northeast* New York full-time temporary Associates with more than one year of continuous service subject to an annual tuition cap limit as set forth in the Plan. [*Mid-Atlantic* Associates see **Appendix C**; *Northeast* Associates see **Appendix D**].

- Employees will be required to utilize Verizon SSO to access the tuition portal at all times through the Verizon Tuition Assistance page.
- Employees will be required to opt-in and provide their consent in order to participate in the tuition assistance benefit and to access the tuition portal. The opt-in consent authorizes Verizon to send employee data to the tuition administrator and further allows the data to be retained, in accordance with record retention guidelines, which is based on when the course is closed with a passing grade received or full repayment plus 6 years.
- Employees will have the option to opt-out, which will be administered using privacy & record retention guidelines.
- Employees will be required to watch an approximate 10 minute video entitled, Let’s Talk TAP, prior to being allowed to submit their first TAP application.

All course work is to be completed by the employee and on the employee’s own time. Class attendance and completion of study assignments must be accomplished outside the employee’s normal work hours.

Associates must be on active payroll status and not on a leave of absence when the course begins, and remain on the payroll throughout its duration. Employees who go out on a leave (e.g. personal leave), or short-term / long-term disability or workers compensation at any time during a course may be required to repay back to the Company tuition prepaid on the employee’s behalf and/or may be ineligible to receive reimbursement if participating in the reimbursement plan. Courses beginning after an employee leaves the active payroll will not be eligible for coverage through TAP. Where applicable, *Northeast* Associates on an approved Enhanced Educational Leaves are an exception to this policy. (*Northeast* Associates see **Appendix D**, Note #1).

To maintain eligibility, Associates must timely submit grades for courses already taken, or meet repayment obligations under the terms of the Plan.



Effective December 2017, Revised July 2020

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## Policy Scope

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This policy applies to all domestic Mid-Atlantic and Northeast Associates of Verizon and is effective for all courses beginning on or after January 1, 2013. In the event of any conflict between the provisions of this policy and an applicable collective bargaining agreement, the applicable collective bargaining agreement governs.

## Areas of Study Which Qualify for Payment

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The following types of courses and qualifying costs are covered up to the employee's annual maximum cap limit when offered by an eligible educational institution that is accredited by an agency listed in **Appendix A**:

- A. **JOB-RELATED STUDIES** from which knowledge can be gained that will enhance performance in a significant portion of employee's present position. Course work must meet one of the following criteria to be approved as job-related:
  1. It is specifically required by Verizon, or by law or regulation, to maintain salary, status or job; or
  2. It directly supports or improves skills required for current job assignments, duties, or responsibilities.
- B. **CAREER-RELATED STUDIES** that prepare for advancement in one's current field or a field in which the employee may reasonably be expected to work at within Verizon. Course work must meet one of the following criteria to be approved as career-related:
  1. It directly prepares Associates for advancement within the employee's current job title or occupation;
  2. It directly develops the administrative or management capacity of Associates; or
  3. It relates to the overall needs, goals, and strategy of Verizon
- C. **DEGREE RELATED STUDIES** which are part of an approved job-related or career-related degree including individual non-job-related and non-career-related courses which are part of the approved degree program.

**NOTE:** for exceptions relating to TAP for non-job related courses or degrees, see the appropriate Appendix: **Mid-Atlantic**, see **Appendix C**; **Northeast**, see **Appendix D**.

## Approved Educational Organizations

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To qualify under this policy, the university, college, extension, correspondence or technical course taken must be offered by an eligible educational institution accredited by an accrediting board on the American Council of Education (ACE) Post Secondary list. For a list of qualifying organizations approved under TAP, see **Appendix A**.

Educational institutions, including third party vendors, that are not accredited by an accrediting body listed in the [ACE Accredited Institutions of Postsecondary Education](#) or the Board or Regents of the State of New York are not approved for participation in TAP. An exception may be made for programs or training that is provided by a non-accredited provider who is in a formal partnership with an accredited educational institution, where the employee is enrolled and payment is made to the accredited institution. Each exception will be evaluated to determine the educational soundness of the partnership and a decision made by the TAP manager to approve or disapprove participation.

## Covered Expenses

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Expenses are those costs that relate directly to the pursuit of an educational activity. Such expenses include tuition for credit and non-credit course work approved prior to enrollment, and certain fees (see **Appendix B**). In addition, TAP covers:

- Tuition for on-line educational course work (course work taken via the Internet) taken through an approved educational institution.
- Portfolio preparation classes, College Level Examination Program (CLEP) tests or other assessments of experience and knowledge for credit toward a degree. Costs associated with the posting of credits granted as a result of these activities are also covered.
- Education or career counseling services provided by an educational provider accredited by one of the accrediting agencies specified in this guideline.
- Costs associated with preparation courses for entrance examinations such as the Scholastic Aptitude Test (SAT) or graduate Management Admission Test (GMAT) are covered under the plan, provided they are offered at an approved educational institution. NOTE: The cost of taking the test, e.g., the SAT, GMAT, or GRE is NOT covered.

## Exclusions and Limitations

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See **Appendix B** for a listing of Excluded Expenses and Fees.

Employees are prohibited from accepting any incentive, compensation, goods, services, gifts or ANYTHING of value for taking or completing a course that is paid for by the Company. The sole exception is instructional materials in printed or electronic form. Employees who violate this prohibition will be subject to discipline up to and including dismissal and will be required to repay the entire tuition amount. Additionally, educational institutions that provide ANY incentives to Verizon employees (cash, goods, or services including but not limited to computers, gift certificates, PDAs, IPAD, IPOD) or ANYTHING of value for taking a course (other than written or electronic instructional materials) will not be eligible for participation in TAP.

## Alternate Sources of Tuition Assistance

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Prior to submitting an application for approval, Associates are expected to investigate and apply for all alternate sources of tuition support and financial assistance for which they may be eligible.

Alternate sources of financial aid include, but are not limited to: Pell Grants, Vietnam Veterans Tuition Assistance, Department of Veterans Affairs Education benefits (GI Bill), and college stipends. Information about financial assistance programs may be obtained from college/university financial aid offices or agency/facility staff development or personnel offices.

Associates who receive financial assistance for tuition and/or fees from the Department of Veterans Affairs or from other outside sources such as grants or scholarships must apply these monies towards their tuition cost before utilizing TAP. Verizon will pay the difference between the approved tuition and fees and the amount from the outside source. **Associates receiving such tuition support or financial assistance from any alternate source must report it and state the amount on the application form even if the amount of support is \$0.** The institution must also include this information on the invoice for the courses covered by an alternate source of financial aid.

**Exception:** In the case of merit awards for exceptional scholarship, the employee may be permitted to use these funds to pay for costs not normally covered under TAP, such as books and other school expenses. **Approval must be obtained from the Plan Administrator.**

## Taxability of Benefits

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In compliance with the Internal Revenue Service (IRS) regulations, some tuition or fees covered by the Plan may be taxable as income and subject to federal tax withholding. Associates may be required to pay taxes for areas of study that are non-job related.

### Non-Taxable Tuition:

#### Job-related education:

- Is required by your employer or the law to keep your present salary, status, or job (and serves a business purpose of your employer) or maintains or improves skills needed in your present work.

### Taxable Tuition:

- All **non job-related** graduate tuition in accordance with the IRS guidelines
- All **non job-related** undergraduate tuition in accordance with the IRS guidelines

#### Non-job related education:

- Needed to meet the minimum educational requirements of your present trade or business, or
- Is part of a program of study that can qualify you for a new trade or business, even if you have no plans to enter that trade or business.

The employee's current job and any input provided by the employee will be used by Bright Horizons (formerly GP Strategies) to determine whether a course is job-related or not. Based on that assessment, the course will be assigned the appropriate taxability status as outlined in the IRS guidelines. **In all cases, the employee is responsible for accurately completing the tax-related questions included on the tuition assistance application.**

The amount of tax actually charged is dependent on the employee's wages and deductions, and the amount paid for tuition. Taxes will be withheld over several pay periods as determined by the Verizon Payroll organization. Taxes will be withheld via Payroll deductions.

**Note:** IRS Guidelines are not negotiable. It is recommended that employees consult a qualified tax advisor or the IRS for additional information regarding their personal situation. Some of the expenses not covered by the Plan may qualify for personal tax deductions. It is a violation of the Verizon Code of Conduct to misrepresent or falsify information.

## Best Cost Guidelines

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Associates are expected to apply the same best cost judgment to expenses covered by this Plan as in all other business spending decisions. Best-cost decisions can be made if Associates clarify their goals and compare the relative merits of several schools before applying for tuition assistance.

TAP will approve applications which specify eligible educational institutions that meet best cost, quality and suitability guidelines.

## Application Process

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Verizon will prepay the employee's approved tuition expenses, as defined under TAP, directly to the accredited educational institution if the application is approved through the prepayment program. Otherwise, employees approved through the reimbursement program will be required to pay the approved tuition expenses directly to the accredited educational institution.

The employee must submit the "**Tuition Assistance Application**" to the Plan Administrator (Bright Horizons) for approval at least two to three weeks in advance of the scheduled registration date for which the employee is requesting assistance. The **Tuition Assistance Application** is available by clicking the link below and selecting 'Access Tuition Portal' and then 'Create Application' <https://aboutyou.verizon.com/HRGuidelines/TrainingAndCareer/YourDevelopment/TuitionAssistance/getstarted>

This form requires information about the course, educational institution and program of study the employee is planning to follow, and an itemized budget showing the full cost and requested amount.

If the application for assistance is approved through the prepayment program, a Verizon **Letter of Credit (LOC)** will be sent to the employee, who should check it for accuracy and then submit it to the accredited educational institution. The form certifies to the institution that Verizon will, upon receipt of the bill, pay the approved tuition costs and fees directly to the school.

If the application for assistance is approved through the reimbursement program, an approval email will be sent to the employee, who should pay the accredited educational institution directly for the approved tuition costs and fees.

If an application for assistance is rejected, Bright Horizons will notify the employee of the decision and explain the reason. If the employee believes the tuition assistance application has been rejected inappropriately, the employee may request a reconsideration of the decision within sixty (60) days of the denial notification date.

Associates are required to immediately notify Bright Horizons **in writing** of any change(s) to the original approved tuition assistance application. They do so by sending a copy of the course add/drop/withdrawal form to Bright Horizons at [TAPVerizon@brighthorizons.com](mailto:TAPVerizon@brighthorizons.com).

**As stated in the Exclusions and Limitations Section, employees are prohibited from accepting any incentive, compensation, goods, services, gifts, or ANYTHING of value for taking a course that is paid for by the Company. The sole exception is instructional materials in written or electronic form. Employees who violate this prohibition will be subject to discipline up to and including dismissal and will be required to repay the entire tuition amount.**

## Payment of Tuition/Fees

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When a tuition assistance application is approved through the prepayment program, a **Letter of Credit (LOC)** will be issued to the employee who will then present it to his or her school in lieu of payment at registration time. The educational institution should send the LOC and its bill directly to Bright Horizons. Verizon will pay bills for all approved tuition and fees, in accordance with the Plan, directly to the educational institution.

Direct payment to schools is designed to reduce financial obstacles to employee participation. However, for the process to work, Associates must submit their tuition assistance application for each course in sufficient time for it to be processed (at least two to three weeks before scheduled registration date) so that they may receive their approved authorization form to present at the time of registration. The form certifies to the accredited institution that Verizon will, upon receipt of the bill, pay the approved tuition costs and fees as indicated on the form, directly to the institution within approximately 30 days of receipt of the invoice.

When a tuition assistance application is approved through the reimbursement program, the employee will be required to pay the approved tuition expenses directly to the educational institution.

The Company will reimburse the employee amounts authorized to be reimbursed under the Plan if, within sixty days of the course end date, the employee submits a receipt from the educational institute showing the amount of tuition paid for the course(s) and satisfactory evidence that he/she received a passing grade. Documents received after the 60<sup>th</sup> day of the course end date will not be accepted and the tuition will be ineligible for reimbursement through TAP.

## Payment of Tuition/Fees cont'd

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To submit your reimbursement request and itemized receipts or to view the status of your reimbursement request, click on the link below and select "Access Tuition Portal" and then "Request Reimbursement" or "Track Reimbursement".

<https://aboutyou.verizon.com/HRGuidelines/TrainingAndCareer/YourDevelopment/TuitionAssistance/getstarted>

**Note:** The reimbursement program was bargained to only be available to employees who fail to comply with repayment obligations.

## Course Completion

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Within 60 calendar days of the course end date, the employee **must** submit a copy of the official grade report or certificate of completion to Bright Horizons. If the educational institution provides official grade reports on the web, the employee may print and submit as the grade report. Official grade reports must include the employee's name, VZID or TAP application number, course name, course start date, course end date, course number, and grade.

Grades may be submitted as follows:

**Email:** [TAPVerizon@brighthorizons.com](mailto:TAPVerizon@brighthorizons.com) (must be in an unalterable format such as a screen print or PDF file)

**Upload:**

Access the tuition portal via the link below and then click 'Submit My Grade'

<https://aboutyou.verizon.com/HRGuidelines/TrainingAndCareer/YourDevelopment/TuitionAssistance/getstarted>

**Fax:** 855-529-7429 ATTN:Grades

Participants are encouraged to verify the posting of grades. Please allow one to two weeks for grades to be posted.

NOTE: For failure to submit an official grade report or repay approved tuition and fees, see the **Repayment Obligation** section. Delays in submitting your grades may result in an employee's suspension from the program and/or may affect an employee's ability to receive reimbursement if participating in the reimbursement program. Additionally, failure to repay amounts owed to the Company may also result in an employee's suspension from the program, third party collection efforts and/or disciplinary action up to and including dismissal, unless otherwise prohibited by the law.

## Repayment Obligation

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The employee must repay Verizon in full for all amounts paid to educational institutions on their behalf for any of the reasons listed below. Associates will remain ineligible to participate in TAP until full repayment is made.

Associates must repay if they:

- Received a failing grade below a "D" (In a credit course, Associates must receive a grade which enables them to earn the credit for that course.)
- Did not earn a Certificate of Completion in a non-credit course which grants certificates
- Did not receive a "pass" in a "pass/fail" course.
- Withdrew from the course on own initiative during or after the dropout period
- Terminated employment (resigned or are discharged) from the Company while the course is in progress. Associates who resign or are discharged must contact the TAP administrator immediately to arrange repayment. Exception is made for employees taking an EISP /IPP as long as a passing grade is submitted once the course ends.
- Did not submit evidence of completing a correspondence course within the time limit of 18 months from the date of approval of the correspondence course.
- Failed to replace a grade of "I" or "Incomplete" with a satisfactory grade on an official grade report by the end of the following semester.

## Repayment Obligation cont'd

Associates who incur a repayment obligation must satisfy the Obligations set forth in either paragraph (a) or (b) below or they will be subject to the eligibility considerations set forth in paragraph (c) below:

- a) Complete repayment within 90 days after notification by the plan administrator, or
- b) Agree within 30 days after notification by the plan administrator to a payment plan for full repayment within twelve months and fully comply with such payment plan by making all payments on time.
- c) Associates who fail to comply with their repayment obligation as set forth in (a) or (b) above, will be ineligible for future participation in TAP until they have satisfied their repayment obligation in full, at which point their eligibility will be restored. If such an associate whose eligibility is restored subsequently participates in the plan, the associate will be required to pay all monies owed for future TAP-eligible courses directly to the educational institution. The companies will reimburse to the associates amounts authorized to be paid under the plan if, within sixty days of the course end date, the associate submits a receipt from the educational institution showing the amount of tuition paid for the course(s).

Repayments must be made on a weekly, bi-weekly or monthly basis and paid in accordance with the Plan. Repayment in the cases listed above is a requirement of the Plan. Repayment requirements should be acknowledged and repayment plans setup via the tuition portal by clicking the link below and selecting 'Access Tuition Portal'

<https://aboutyou.verizon.com/HRGuidelines/TrainingAndCareer/YourDevelopment/TuitionAssistance/getstarted>

The following payment methods are accepted through Bright Horizons:

- Payroll deductions
- Credit Card
- Personal check or money order

Personal checks and/or money orders for outstanding TAP repayment obligations should be made payable to "TAP Verizon" and be sent to:

Verizon Tuition Assistance Program - EdAssist Refunds  
32879 Collection Center Drive  
Chicago, IL 60693-0328

**Failure to timely repay amounts due, including personal checks returned due to non-payment, will affect the employee's participation eligibility and may further result in third party collections activity and/or disciplinary action up to and including dismissal, unless otherwise prohibited by the law.**

## Reconsideration Process

Should an employee feel that he or she has been inappropriately denied tuition assistance, that employee may submit a Request for reconsideration by clicking on the link below

<https://aboutyou.verizon.com/HRGuidelines/TrainingAndCareer/YourDevelopment/TuitionAssistance/getstarted> and selecting 'Access Tuition Portal' and then 'Create Appeal'.

Such requests for reconsideration must be submitted within sixty (60) days of the original denial of tuition assistance and should include any relevant documentation to substantiate the claim, which can be uploaded with the appeal submission.

If the request for reconsideration is denied by Bright Horizons, the employee may send a final request for reconsideration to the VZ HR TAP Team at [vztuition.assistance.program@verizon.com](mailto:vztuition.assistance.program@verizon.com)



Effective December 2017, Revised July 2020

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***The Decision Of Verizon Shall Be Final And Binding.***

## Responsibility

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### **Human Resources:**

Human Resources is responsible for monitoring the Tuition Assistance Plan and for recommending policy and procedure changes. For TAP Policy related concerns, please send an email to [vz.tuition.assistance.program@verizon.com](mailto:vz.tuition.assistance.program@verizon.com).

### **Associates:**

Associates are responsible for meeting the eligibility requirements, for following TAP policy, and for meeting repayment requirements of the Plan.

### **TAP Plan Administrator:**

The Plan Administrator (Bright Horizons) is responsible for all administrative functions related to the Tuition Assistance Plan, including reviewing all the tuition assistance requests to determine approvability and assuring that all provisions of the Plan are implemented as defined in this guideline.

The Program Administrator for TAP is Bright Horizons.

Verizon Tuition Assistance Program  
32879 Collection Center Drive  
Chicago, IL 60693-0328

Customer Service – 844-477-7887  
Fax - 855-529-7429  
Email – [TAPVerizon@brighthouse.com](mailto:TAPVerizon@brighthouse.com)

## For More Information

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Employees will use the Verizon About You Tuition Assistance Home Page to access the tuition portal and other program information at <https://aboutyou.verizon.com/HRGuidelines/TrainingAndCareer/YourDevelopment/TuitionAssistance>.

While it is the intention of the Corporation to provide Tuition Assistance to all eligible Associates, Verizon reserves the right to change the level of coverage, the administrative procedures, or, if deemed necessary, to eliminate the program.

## Appendix A

### Accrediting Agencies

Courses and programs must be taken at educational institutions accredited by the Board of Regents of the State of New York or one of the following accrediting agencies listed in the [ACE Accredited Institutions of Postsecondary Education](#) to be eligible for tuition assistance. The accrediting agencies listed below may be changed at any time.

ACICS	Accrediting Council for Independent Colleges and Schools
DEAC	Distance Education Accrediting Commission – (formerly DETC)
AALS/ABA	American Association of Law Schools/ American Bar Association
MSCHE	Middle States Commission on Higher Education – (formerly MSA)
NWCCU	Northwest Commission on Colleges and Universities - (formerly NASC)
HLC	Higher Learning Commission – (formerly NCA)
NECHE	New England Association of Schools and Colleges, Inc./Commission on Institutions of Higher Education – (formerly NEASC-CIHE)
NECHE-CTCI	New England Association of Schools and Colleges, Inc./ Commission on Technical and Career Institutions – (formerly NEASC-CTCI)
SACSCOC	Southern Association of Colleges and Schools Commission on Colleges – (formerly SACS)
WSCUC-ACCJC	Western Association of Schools and Colleges/ Accrediting Commission for Community and Junior Colleges – (formerly WASC – Jr)
WSCUC	Western Association of Schools and Colleges/ Accrediting Commission for Senior Colleges and Universities – (formerly WASC-Sr)

## Appendix B

### Covered Expenses/Fees

Fees must be “Academic” in nature to be approved. That is, if the fee does not pertain to the delivery of the course, it is not approvable.

Although educational institutions deem most fees “mandatory”, this does not imply TAP is required to pay. Furthermore, many educational institutions consolidate fees, therefore, Bright Horizons will require an itemized breakout of consolidated fees to ensure proper payment is issued. If the educational institution cannot or will not provide a breakout of these consolidated fees, Bright Horizons will not pay the fee.

Therefore, only the following fees are covered under TAP:

- Activity
- Administrative
- Application
- Assessment
- College/University
- Consolidated (see beginning of Appendix B for clarification)
- Courses
- Distance Learning (Only distance learning fees which enable the employee to access or to participate in a distance learning program are covered. Materials, books, software, telephone costs, on-line charges are not covered.)
- Graduation
- ID Cards
- Laboratory (Except Flight Laboratory)
- Library
- Orientation
- Registration
- Software/Audio/Videotape rental (To be returned at conclusion of course)
- Software Equipment Usage (but not software/hardware)
- Student Activity
- Technology

### Excluded Expenses/Fees

TAP does not cover:

- Athletic fees
- Books/Materials Exception: correspondence courses, a type of distance learning having no defined beginning or end date, which uses print materials, is self-paced, is not instructor-led, and has book expenses which can neither be itemized nor separated from tuition).
- Extracurricular
- Flight Laboratory
- Food Services
- Hardware and Equipment
- Health Services/Accident
- Insurance

- Kits and hardware
- Late Fees
- Parking
- Postage
- Software (Purchase)
- Supplies
- Testing fees
- Transcript fees
- Travel, meals, lodging (If included in bill, must be itemized so that these charges can be separated from approvable tuition and approvable fees.)
- Tutoring
- Withdrawal fees
- Expenses that exceed the employee's annual cap limit
- Expenses relating to courses that begin after the employee's termination date
- Seminars, meetings, conferences, professional association dues or similar types of fees, but rather provides for continuing formal education, i.e., professional seminars and workshops do not qualify.
- Training required by the employee's department that is taken on company time, does not qualify for payment under the Tuition Assistance policy. Rather, such training must be paid for by the sending department
- Credit courses taken on an audit basis are not covered by the plan.
- Courses taken previously and paid for by Verizon (Northeast, Mid-Atlantic), cannot be taken a second time.
- Also excluded are non-tuition expenses, including but not limited to meals, lodging, transportation, parking, books, computers, equipment, or other expenses indirectly or incidentally related to the educational activity.
- Executive development programs with residential and/or special sponsorship requirements are not covered. (These are programs in which recommended employees study managerial/leadership skills and a degree is not offered for the program.)
- Expenses covered by an alternate source of funding (i.e. Department of Veterans Affairs, other educational assistance program, or financial eligibility under Pell and other types of grants, scholarships, and the like)
- Doctoral and/or EMBA programs may not be covered. (Refer to the appropriate appendix: Mid- Atlantic - Appendix C, Note #4; Northeast- Appendix D, Note #3).
- Any other fees or expenses not listed as covered in this guideline

## Appendix C

### Mid-Atlantic TAP Exceptions

CBA #	CBA Name	State(s)	Region	Union
142	Mid-Atlantic – District 2	VA/DC/MD/WV	Mid- Atlantic	CWA
143	Mid-Atlantic Plant & Engineering	NJ	Mid- Atlantic	IBEW
144	Mid-Atlantic Comptroller & General	NJ	Mid- Atlantic	IBEW
145	Mid-Atlantic Traffic	NJ	Mid- Atlantic	CWA
146	Mid-Atlantic Commercial	DE	Mid- Atlantic	CWA
147	Mid-Atlantic Plant & Traffic	DE	Mid- Atlantic	CWA
148	Mid-Atlantic Plant, Services, Financial	PA	Mid- Atlantic	CWA
149	Mid-Atlantic Commercial	PA	Mid- Atlantic	CWA
150	Mid-Atlantic Traffic	PA	Mid- Atlantic	IBEW
170	Mid-Atlantic Commercial	NJ	Mid- Atlantic	CWA
173	PANon- Bargained	PA	Mid- Atlantic	CWA

1. **CAPS:** All courses beginning on or after January 1, 2013 will be subject to an annual maximum cap limit, which will be determined by the year in which the course begins as follows:
  - a. \$8,000 per calendar year in educational funds for eligible regular full-time associates
  - b. \$3,500 per calendar year in educational funds for eligible regular part-time and eligible term associates. **No more than \$1,800 of the \$3,500 annual maximum may be allocated to courses of study and curricula which relate to career paths external to Verizon.**

Annual tuition usage towards the annual cap limit is determined by the year in which the course(s) begins and will include all approved (LOC Issued), Paid, Pending Paid and Reimbursed applications. Funds for tuition assistance do not carry over from year to year, cannot be exceeded, borrowed from or transferred to another employee.

If the employee's job status changes from full-time to part-time, or vice versa, the annual limit will be adjusted at the time of the job status change. If the limit decreases and the new limit has already been exceeded, no further educational funds will be available for the remainder of that calendar year.

2. **Non-Job Related / Non-Career Related Courses and Degrees:** Associates may be approved for courses and degrees that are not related to their current job and/or are not related to a career path internal to Verizon.

Excluded from coverage are areas of study which deal primarily with recreational activities, hobbies, handicrafts, etc. **unless they are requirements of a degree program.**

3. **Specialty Degrees:**

- Law degrees may be approved for associates only
- Doctoral degrees may be approved for associates
- EMBA's are not approved for associates.

4. **Eligibility:** Associates in *Mid-Atlantic* are not required to work a minimum number of hours per week to be eligible for TAP.

5. **Medicine & Aviation:** A course of study leading to a degree or certification/license in the areas of aviation or medicine will not be covered, except in the case of associates already participating in or approved for Fall 2012 semester courses in the areas of medicine or aviation. Such associates will be grandfathered under the terms of the existing Plan as otherwise modified by the 2012 MOU until the degree or certification/license is attained.

6. **Excluded Studies:** Any course in any of the areas set forth on the Excluded Studies List, Attachment 2 of the 2016 Memorandum of Understanding (MOU), will not be covered. Exception will be made in the case of associates approved for any course on the Excluded Studies List as of the Effective date of the 2016 MOU, in which case any such course shall remain covered until the course is completed.

#### Excluded Studies List:

- |                                    |                                |
|------------------------------------|--------------------------------|
| A. Captain                         | M. Landscape Maintenance       |
| B. Cosmetology                     | N. Lifeguard                   |
| C. Culinary                        | O. Long Term Care Professional |
| D. Dog Garments                    | P. Outboard Motors             |
| E. Farming                         | Q. Personal Trainer            |
| F. Florist                         | R. Photography                 |
| G. Forest Conservation             | S. Professional Diving         |
| H. Guitar Repair                   | T. Seamstress                  |
| I. Gunsmith                        | U. Soil & Fertilization        |
| J. High Performance Vehicle Repair | V. Tourism                     |
| K. Hospitality Management          | W. Turf Management             |
| L. Interior Design                 | X. Wedding Planner             |

## Appendix D

### Northeast TAP Exceptions

CBA #	CBA Name	State(s)	Region	Union
151	New England Non- Bargained For	MA/NH	Northeast	IBEW
152	New England Accounting	MA/NH	Northeast	IBEW
153	New England Plant	MA/ RI	Northeast	IBEW
154	New England Sales	MA/ RI	Northeast	IBEW
155	New England Traffic	MA	Northeast	IBEW
156	New England Services Order Entry	MA	Northeast	CWA
157	New England Commercial	MA	Northeast	CWA
158	New York Commercial	NY	New York	IBEW
159	New York Downstate Traffic	NY	Northeast	CWA
160	New York Downstate Accounting	NY	Northeast	CWA
161	New York Upstate Traffic	NY	Northeast	CWA
162	New York Upstate Accounting & Drafting	NY	Northeast	CWA
163	TRG	MA	Northeast	CWA
164	New York Plant	CT/ NY	Northeast	CWA
165	TRG	NY	Northeast	CWA
166	New York Commercial & HQ	NY	Northeast	CWA

1. **Educational Leave Of Absence:** Associates who are on an Enhanced Education Leave of Absence may be eligible for tuition assistance up to \$8,000 **per leave year**. For details about Educational Leave of Absence, see *Human Resources Guidelines, Leave of Absence*. Associates must obtain appropriate approval from their line of supervision and from Benefits prior to submitting an application for Tuition Assistance.
2. **Non-Job Related Degrees:** Approved for Associates. Excluded from coverage are areas of study which deal primarily with recreational activities, hobbies, handicrafts, etc. **unless they are requirements of a degree program.**

3. **Specialty Degrees:** EMBA/Doctoral Programs may be approved, and if so, must conform to TAP guidelines.
4. **CAPS:** All courses beginning on or after January 1, 2013 will be subject to an annual maximum cap limit, which will be determined by the year in which the course begins as follows:
  - a. \$8,000 per calendar year in educational funds for eligible regular full-time associates
  - b. \$3,500 per calendar year in educational funds for eligible regular part-time and eligible term associates.

Annual tuition usage towards the annual cap limit is determined by the year in which the course(s) begins and will include all approved (LOC Issued), Paid, Pending Paid and Reimbursed applications. Funds for tuition assistance do not carry over from year to year, cannot be exceeded, borrowed from or transferred to another employee.

If the employee's job status changes from full-time to part-time, or vice versa, the annual limit will be adjusted at the time of the job status change. If the limit decreases and the new limit has already been exceeded, no further educational funds will be available for the remainder of that calendar year.

5. **Medicine & Aviation:** A course of study leading to a degree or certification/license in the areas of aviation or medicine will not be covered, except in the case of associates already participating in or approved for Fall 2012 semester courses in the areas of medicine or aviation. Such associates will be grandfathered under the terms of the existing Plan as otherwise modified by the 2012 Memorandum of Understanding MOU until the degree or certification/license is attained.
6. **Excluded Studies:** Any course in any of the areas set forth on the Excluded Studies List, Attachment 2 of the 2016 Memorandum of Understanding (MOU), will not be covered. Exception will be made in the case of associates approved for any course on the Excluded Studies List as of the Effective date of the 2016 MOU, in which case any such course shall remain covered until the course is completed.

#### **Excluded Studies List:**

- |                                    |                                |
|------------------------------------|--------------------------------|
| A. Captain                         | M. Landscape Maintenance       |
| B. Cosmetology                     | N. Lifeguard                   |
| C. Culinary                        | O. Long Term Care Professional |
| D. Dog Garments                    | P. Outboard Motors             |
| E. Farming                         | Q. Personal Trainer            |
| F. Florist                         | R. Professional Diving         |
| G. Forest Conservation             | S. Seamstress                  |
| H. Guitar Repair                   | T. Soil & Fertilization        |
| I. Gunsmith                        | U. Tourism                     |
| J. High Performance Vehicle Repair | V. Turf Management             |
| K. Hospitality Management          | W. Wedding Planner             |
| L. Interior Design                 |                                |