TUITION ASSISTANCE POLICY STATEMENT:

Plaza Healthcare has an educational assistance plan through which employees may receive limited financial assistance for tuition reimbursement in an approved course of study. The program objective is to support undergraduate degrees and does not apply to conferences, or outside certifications.

PROCEDURES:

Level One: Undergraduate Degrees

1. Eligibility is limited to all **regular full-time** employees who have successfully completed 1-year of service and have satisfactory job performance (i.e., not in a disciplinary process/have adequate performance appraisals). In the event of poor performance or new disciplinary action, tuition assistance may be suspended until improvement is achieved.

2. Tuition reimbursement is limited to a maximum of $3,000 per year per employee. Reimbursement is not available for any tuition expenses covered by other sources such as scholarships and/or federal or state grants nor is it available to cover costs incurred for books, travel, or meal expenses. If multiple reimbursement requests are submitted within 1 years' period, each application/requested assistance amount must not exceed 50% of the maximum allotted amount.

3. All coursework must be related to the employee's current position or to a position the facility determines the employee may be assigned in the future. The coursework may be offered through a home study organization, adult education program, college or other accredited source. CEU's and certifications are not eligible for tuition assistance.

4. All coursework must be approved in advance by Human Resources prior to the Tuition Reimbursement Committee. The completed application forms should be sent to the HR Director and retained in the employees' employment file.

5. To receive reimbursement, the employee must submit an original receipt for the tuition costs and documentation of having earned a minimum grade of "B" or better within two months of completion of the course.

6. All recipients of tuition reimbursement agree to remain in the employment of Plaza Healthcare for a period of two years after the employee has received the reimbursement. Should an employee voluntarily or involuntarily terminate his/her employment within this two year period, the employee authorizes the amount of the tuition reimbursement to be deducted before or in the final paycheck in accordance with the payroll deduction schedule provided below. Employees terminated due to a reduction in force are not subject to length of employment requirements and will not have payment deductions.

   Payroll deduction schedule:

   - Departure before 1 year of reimbursement: Full amount
   - Departure after 1 year of reimbursement: 50% of the amount reimbursed

7. If an employee voluntarily withdraws from the enrolled program, resulting in failure to obtain the intended degree, license, or credential, the full reimbursed amount will be deducted over 2 pay periods.

8. Special consideration in job assignments or changes to work schedules to accommodate classes is not a component of the tuition reimbursement program. Employees must remain on the schedule as a full-time employee to be eligible to receive tuition reimbursement. Time spent in course work or study is considered unpaid time.

9. Successful completion of a course/program will not automatically lead to advancement, promotion or job change.

10. In compliance with current Internal Revenue Service (IRS) guidelines, educational expenses reimbursed under this program for undergraduate and graduate level courses generally are not considered taxable income to the employee. The IRS may change this tax treatment at any time and Plaza Healthcare is required to follow all current and applicable tax regulations at all times.

11. The Tuition Reimbursement program is subject to end at any time and at Plaza Healthcare's discretion