

I. Objective

Garden Remedies offers educational reimbursement benefits to encourage self-development by providing financial assistance for certain education-related expenses. This benefit is intended to encourage professionalism and assist employees in increasing effectiveness in their current position, preparing employees for possible advancement, and/or increasing an employee's adaptability to new ideas and change.

Garden Remedies holds employee development as a core value, and as such will support the efforts of employees to further their educational development with the Tuition Reimbursement Plan.

II. Employee Eligibility

Regular full-time employees are eligible to participate in the Plan. For eligibility purposes:

1. Must have completed 6 month of service

Option A:

- After 6 month of service, and based on the other relevant requirements below, you are eligible to participate in the tuition reimbursement plan.
- If you go with this option, you must stay a GRI employee for at least (1) year in order to not face repayment.

Option B:

- After (1) year of service, and based on the other relevant requirements below, you are eligible to participate in the tuition reimbursement plan with no consequence of repayment.
2. Must hold at least satisfactory (score of 3) average on previous performance review.
 3. Must not have any disciplinary action or been on a performance improvement plan for previous six months.
 4. Must not have submitted active notice of resignation.
 5. Must pass the course, otherwise employee will be responsible for full cost of course.
 6. If an employee withdraws from class prior to satisfactory completion, employee will be responsible for full cost of class.

III. Tuition Assistance

The IRS allows employers to offer a non-taxed educational assistance fringe benefit to employees of up to \$5,250 per year. Garden Remedies will provide the maximum allowed by the IRS of \$5,250 per year.

Tier 1:

Educational courses that are approved as directly/indirectly related to current position or any career path within the company will be reimbursed at a rate of 100 percent of tuition, fees, and textbooks up to \$5,250 per year.

Tier 2:

Educational courses that are completely unrelated to current position or any career path within the company will be reimbursed at a rate of 50 percent of tuition, fees, and textbooks up to \$5,250 per year.

IV. Approval

Approval will be granted on a case-by-case basis. Applicants must submit their application to their direct supervisor and then once approved by Human Resources. Applicants who do not meet the program requirements will not be eligible to receive the benefit but may re-apply in the future.

V. Repayment of Reimbursable Education Assistance

After submitting this application for approval, once your course is completed and you've received your final grade, please submit proof of grade to HR no later than 30 days after receiving grade. Once you submit your grade, then you'll be paid out following our normal payroll cycle.

VI. Taxation of Reimbursable Education Assistance

An employee may receive a maximum education benefit of \$5,250 per year. The employee **does not need** to report any allowable education benefit up to \$5,250 on their tax return.

The employee may not use any received education benefit for tax-deduction purposes. However, any amount the employee pays from their own funds over the \$5,250 amount may be eligible to be reported for tax-deduction purposes. Employees may consult a tax professional or the Internal Revenue Service to determine the proper procedure for reporting their education expenses.

VII. Termination of Employment

If an employee voluntarily terminates employment before completing the course, they will be required to repay the entire portion of the benefit.

If an employee voluntarily terminates employment after completion of the course and selects **Option A**, prior to completing (1) years of active employment, the employee will refund the entire amount of the educational benefit provided.

After (1) year of employment from the completion of the last course taken, there is no repayment required for voluntary termination of employment.

If any action is brought to enforce any provision of this agreement by Garden Remedies, Inc., you agree to pay all costs associated with the action as well as any costs of litigation, including all reasonable attorney fees.

This educational expense agreement creates no contract of employment between you and Garden Remedies, Inc. You may terminate your employment with this company at any time with or without cause, and Garden Remedies, Inc. may terminate your employment at any time with or without cause.

Tuition Reimbursement Application Form

Employee Information:

- ✿ Name: _____
- ✿ Department: _____
- ✿ Position: _____
- ✿ Supervisor: _____
- ✿ Date of Hire: _____

Course/Program Information:

- ✿ Institution Name: _____
- ✿ Course/Program Title: _____
- ✿ Course Number (if applicable): _____
- ✿ Start Date: _____
- ✿ End Date: _____
- ✿ Number of Credits/Units: _____
- ✿ Course Fee: _____

Justification:

- ✿ If you're selecting Tier 1: How does this course/program relate to your current job or career development?

- ✿ If you're selecting Tier 2: How does this course/program relate to your overall career development?

Cost Requested Estimate:

- ✿ Tuition Fee: _____
- ✿ Books/Materials: _____
- ✿ Other (specify): _____
- ✿ Total Estimated Cost: _____

Approval Signatures:

- ✿ Employee: _____
 - Date: _____
- ✿ Supervisor: _____
 - Date: _____
- ✿ HR Representative: _____
 - Date: _____

Reimbursement Details:

- ✿ **Approved Amount:** _____
- ✿ **Comments:** _____

Attachments:

- Course description or syllabus
- Proof of enrollment
- Invoice or receipt for tuition fee