



## VERIZON TUITION ASSISTANCE PLAN FOR ASSOCIATE EMPLOYEES

### Policy Statement

Recognizing the mutual benefits derived from continued education and increased work competence, the Verizon Corporation (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 Verizon Tuition Assistance Plan (VZ TAP).

This plan is specific to Verizon's Associate population. Verizon Management are to follow the Verizon Tuition Assistance Plan for Management Employees posted on the HR Policy website.

VZ TAP for Associates applies to all Verizon Associates, with certain exceptions based on pre-existing Tuition Assistance Plans prior to mergers. Where these exceptions occur, Associates in the former GTE (*fGTE*) will be referred to **Appendix C**, Associates in the former Bell Atlantic South (*fBA South*) will be referred to **Appendix D**, and Associates in the former Bell Atlantic North (*fBA North*) will be referred to **Appendix E**.

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 VZ 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 VZ TAP is voluntary and must not interfere with job duties.

### Employee Eligibility Criteria

All regular full-time and part-time Associates [working a minimum of 17 hours per week] are eligible for tuition assistance from their date of hire [*fBA South* Associates see **Appendix D**, Note #5]. Also eligible are all term Associates in *fBA South* and all *fBA North* New York Temporary B Associates, and all other *fBA North* New York full-time temporary Associates with more than one year of continuous service.

All course work is to be completed 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 the active payroll and not on a leave of absence when the course begins, and remain on the payroll throughout its duration. Where applicable, Associates on an approved

Enhanced Educational Leave of Absence are an exception to this policy. (*fBA South* Associates see **Appendix D**, Note #1; *fBA North* Associates see **Appendix E**, Note #1).

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

**Note 1:** Supervisory concurrence on taxability of tuition assistance has been deleted as a requirement of the Plan. The employee should carefully review the revised application and make the appropriate entries regarding the job-relatedness of the course(s) or program(s).

## Policy Scope

This policy applies to all domestic Associates of Verizon. 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

The following types of courses are covered for one hundred percent (100%) [*fBA South* Associates – see exceptions **Appendix D**, Note #2; *fGTE* Associates – see exceptions **Appendix C**, Note #2] of their qualifying costs when offered by an 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 VZ TAP for non-job related courses or degrees, see the appropriate Appendix: *fGTE*, see **Appendix C**, Note #3; *fBA South*, see **Appendix D**, Note #3; *fBA North*, see **Appendix E**, Note #2.

# Approved Educational Organizations

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

Schools that are not accredited by an accrediting body listed in the ACE Accredited Institutions of Postsecondary Education are not approved for participation in VZ TAP. An exception may be made for programs or training that is provided by a non-accredited school in a formal partnership with an accredited school, 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 VZ TAP manager to approve or disapprove participation.

## Covered Expenses

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, the VZ 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.
- *fGTE Associates* – see exceptions in **Appendix C**, Note #2

## Exclusions And Limitations

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

- The policy does not pay for 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 (*fGTE*, *fBA North*, *fBA South*), 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. (See **Appendix B** for complete list.)
- 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.)
- If a Verizon employee is eligible for reimbursement from any other source (i.e. Department of Veterans Affairs, other educational assistance program, or financial eligibility under Pell and other types of grants, scholarships, and the like) Verizon's plan will pay any remaining amounts not covered by the preceding.
- Doctoral and/or EMBA programs may not be covered. (Refer to the appropriate appendix: *fGTE* - **Appendix C**, Note #4; *fBA South* - **Appendix D**, Note #4; *fBA North* - **Appendix E**, Note #3).
- **Prohibition on Receipt of Incentives, Goods, Services or Other Things of Value for Taking Course.**

**Employees are prohibited from accepting any incentive, compensation, goods, services, gifts or any other thing 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.**

In addition, courses and programs offered by schools, colleges, universities or other providers that provide incentives (cash, goods, or services including but not limited to computers, gift certificates, PDAs) or anything of value for taking a course (other than written or electronic instructional materials) are not covered by VZ TAP. Employees are prohibited from attending programs offering such items and must notify the VZ TAP administrator if a course provider offers anything of value for taking the course.

## **Alternate Sources Of Tuition Assistance**

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 will receive from Verizon 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

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:

The Federal Tax Code defines **job-related** as education which:

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 excess of \$5,250 is taxable.

All **non job-related** undergraduate tuition in excess of \$5,250 is taxable.

The Federal Tax Code defines **non-job related** as course work which is:

- 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 Plan Administrator may adjust job-related/taxability answers as deemed appropriate to comply with IRS guidelines. You will be notified of any changes and will be given an opportunity to appeal the Administrator's decision. See reconsideration process on how to file an appeal.

The employee's current job and any input provided by the employee will be used by the Plan Administrator 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 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.

# Best Cost Guidelines

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.

VZ TAP will approve applications which specify institutions that are selected in accordance with best cost, quality and suitability guidelines.

## Application Process

Verizon will prepay the employee's approved tuition expense, as defined under the VZ TAP, directly to the accredited institution.

The employee must complete the **"Tuition Assistance Application"** and forward it to the Plan Administrator (CAEL) 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** available through the eWeb or by calling the Plan Administrator is to be used. This form requires information about the course or program the employee is planning to follow, and an itemized budget showing the full cost and requested amount. Associates may submit their applications by mail, fax, email or on-line.

If the employee is applying for an executive graduate program, such as an EMBA, or a Doctoral Degree, the employee must complete the **"VZ TAP Executive Graduate & Doctoral Degree Program Tuition Assistance Application"** instead of the standard "Tuition Assistance Application". The **"VZ TAP Executive Graduate & Doctoral Degree Program Tuition Assistance Application"** is available through the eWeb or by calling the Plan Administrator.

If the application for assistance is approved, a Verizon **Letter of Credit** 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 an application for assistance is rejected, the Plan Administrator 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.

Associates are required to notify **in writing** the Plan Administrator immediately 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 the Plan Administrator.

**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

When a tuition assistance application is approved, a **Letter of Credit** will be issued and returned to the employee who will then present it to his or her school in lieu of payment at registration time. The school should send its bill directly to the Plan Administration office. Verizon will pay bills for all approved tuition and fees directly to the schools. **There is no reimbursement.** There are two exceptions to this practice: *fBA South* Associates see **Appendix D**, Note #1; *fGTE* Associates see **Appendix C**, Note # 2.

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.

## Course Completion

Within 60 calendar days of completing a course, the employee **must** submit a copy of the official grade report or certificate of completion to the VZ TAP Plan Administrator. 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 VZ TAP application number, course name, course number, and grade. Grades may be submitted via:

**Mail:** CAEL – VZ TAP  
ATTN: Grades  
P.O. Box 2824  
Chicago, IL 60690-2824

**OR**

**Fax:** 866-994-3470

Participants are encouraged to verify the posting of grades through the online application site, <http://tamsonline.org/vztap>. 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 Repayment Obligation. Delays posting grades will result in program suspension and, if neglected, will lead to third party collection efforts and may result in disciplinary action up to and including dismissal.

## Repayment Obligation

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 the VZ TAP until full repayment is made.

Associates must repay if they:

- Received a failing grade (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 VZ TAP administrator immediately to arrange repayment
- 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.
- Failed to submit an official grade report on school letterhead within 60 days of completing a course.

Repayments must be made in no more than three installments and paid within 90 days of notification by the Plan Administrator. Repayment in the cases listed above is a requirement of the plan.

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

CAEL - VZ TAP  
P.O. Box 2824  
Chicago, IL 60690-2824

**Failure to timely repay amounts due will result in referral to external collection agencies and may result in disciplinary action up to and including dismissal.**

All employees with a repayment obligation who have failed to repay tuition within ninety (90) days of notification by the Plan Administrator will have his debt submitted to a collection agency for repayment. The employee will also be subject to discipline up to and including dismissal for failure to make repayment within 90 days of notification by the Plan Administrator.

## **Reconsideration Process**

Should an employee feel that he or she has been inappropriately denied tuition assistance, that employee may submit a reconsideration request in writing to the Plan Administrator (CAEL). 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.



If the request for reconsideration is denied by the Plan Administrator (CAEL), the employee may submit a written request for reconsideration to the VZTAP Manager.

LaMesha Roberts

**Lamesha.Roberts@one.verizon.com**

Or

Gwen Coleman

Gwen.Coleman@one.verizon.com

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

## **Responsibility**

### ***Human Resources:***

Human Resources is responsible for monitoring the Tuition Assistance Plan and for recommending policy and procedure changes. For VZTAP Policy related concerns, please contact Gwen Coleman at gwen.coleman@one.verizon.com.

### ***Associates:***

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

### ***VZ TAP Plan Administrator:***

The Plan Administrator 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.

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 a school accredited by one of the following accrediting agencies 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
DETC	Distance Education and Training Council
AALS/ABA	American Association of Law Schools / American Bar Association
MSA	Middle States Association of Colleges and Schools
NWCCU (formerly NASC)	Northwest Commission on Colleges and Universities
NCA	North Central Association of Colleges and Schools
NEASC-CIHE	New England Association of Schools and Colleges, Inc./ Commission on Institutions of Higher Education
NEASC-CTCI	New England Association of Schools and Colleges, Inc./ Commission on Technical and Career Institutions
SACS-CC	Southern Association of Colleges and Schools/ Commission on Colleges
WASC-Jr.	Western Association of Schools and Colleges/ Accrediting Commission for Community and Junior Colleges
WASC-Sr.	Western Association of Schools and Colleges/ Accrediting Commission for Senior Colleges and Universities

# 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 providers deem most fees "mandatory", this does not imply VZTAP is required to pay. Furthermore, many schools consolidate fees. The program administrator will require an itemized breakout of consolidated fees to ensure proper payment is issued. If the school cannot or will not provide a breakout of these consolidated fees, the administrator will not pay the fee.

Therefore, only the following fees are covered under VZ 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:

VZ TAP does not cover:

- Athletic fees
- Books/Materials [*fGTE*, See **Appendix C**, note #1] 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
- Any other fees or expenses not listed as covered in this guideline

## Appendix C

### ***fGTE Exceptions***

1. **Book reimbursement (fGTE Associates only):** The Council for Adult and Experiential Learning (CAEL) administers the Book Reimbursement Program for eligible Associates.

If you are eligible to participate in the Book Reimbursement Program, please complete the Book Reimbursement Application available on the CAEL web site at:

<http://tamsonline.org/vztap>. You may mail OR fax your new book Reimbursement Application along with a copy of your Tuition Assistance Application, your official grade report with your name and the course names(s), and the itemized receipts with the name of the book(s) to:

CAEL VZ TAP  
P.O. Box 2824  
Chicago, IL 60690-2824

Or FAX to: 866/994-3470 (ATTN: BOOK REIMBURSEMENTS)

Please allow four to six weeks for CAEL to receive and process your application. If you have questions about the Book Reimbursement Program, please call CAEL toll-free at 1-866-994-3470. Customer Service Representatives are available M-F, 8 a.m. to 8 p.m. Eastern Time.

2. **Tuition prepayment rates:** 100% prepay tuition applies to all hourly non-bargaining unit and bargaining unit Associates in all CWA bargaining units, and those IBEW bargaining units that have signed agreements to participate in Verizon's Educational Initiative. Also included are all USW and IAM associates. See "Employee Eligibility Criteria" for additional details.

**EXCEPTIONS:** As of 1/1/2007 the following CBA's have an annual tuition cap of \$8,000. The date the course begins determines the year in which the tuition applies.

CBA NUMBER	UNION NAME/LOCAL	WORK STATE
006	IBEW 0543	CA, NV
010	IBEW 0543	CA
011	IBEW 0824	FL
011	IBEW 0824	FL
032	IBEW 1106	MI
036	IBEW 0949	MN
045	IBEW 0289	NC
047	IBEW 0986	OH
049	IBEW 0089	CA, OR, WA
053	IBEW 1451/1635/1637	PA
114	IBEW 1106	IL, MI
168	CWA 2222 VA VZ AVE	VA

NOTE: Associates who participate in the NACTEL program are eligible for 100% tuition

3. **Degree exceptions** The following degrees are not covered by VZ TAP:

- Arts
- Medicine
- Music
- Law
- Court Reporting
- Theology
- Real Estate
- Agriculture
- Criminal Justice
- Psychology (unless deemed "Industrial/Organizational")
- Human Relations/Sociology/Human Services
- Public Administration

4. **Doctorate and EMBA** Doctorate and EMBA degrees require a letter of authorization from a position not less than Executive Director in the requesting employee's organization. Costs for Doctorate and EMBA degrees are charged directly to the employee's department.

To apply for EMBA and Doctoral Degrees, the employee must complete the "**VZ TAP Executive Graduate & Doctoral Degree Program Tuition Assistance Application**". This application is available on the eWeb and on the CAEL website at <http://tamsonline.org/vztap> or by calling the Plan Administrator at 866/994-3470.

## Appendix D

### *fBA South Exceptions*

1. **CAPS:** The annual cap for regular part-time associates and regular part-time term associates is \$3,500 for courses of study and curricula directly related to career paths within Verizon. 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.
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. **Speciality Degrees:** Law and Medical degrees may be approved for associates only.

Doctoral degrees may be approved for associates.

EMBA's are not approved for associates.

To apply for Doctoral or Advanced Degrees, the employee must complete the "**VZ TAP Executive Graduate & Doctoral Degree Program Tuition Assistance Application**". This application is available on the eWeb and on the CAEL website at <http://tamsonline.org/vztap> or by calling the Plan Administrator at 866/994-3470.

4. **Eligibility:** Associates in *fBA South* are not required to work a minimum number of hours per week to be eligible for VZ TAP.

## Appendix E

### ***fBA North Exceptions***

1. **Educational Leave Of Absence:** Associates who are on an Enhanced Education Leave of Absence may be eligible for tuition assistance up to \$10,000 **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 VZ TAP guidelines.

To apply for EMBA and Doctoral Degrees, the employee must complete the "**VZ TAP Executive Graduate & Doctoral Degree Program Tuition Assistance Application**". This application is available on the eWeb and on the CAEL website at <http://tamsonline.org/vztap> or by calling the Plan Administrator at 866/994-3470.