

# **Tuition Reimbursement**

### **Purpose**

Zebra encourages all employees to pursue various types of educational opportunities to expand their scope of knowledge for current job assignments and future positions of greater responsibility.

# **Policy Scope**

All employees of Zebra Technologies Corporation and its subsidiaries ("Zebra") – U.S. facilities who are regularly scheduled to work 30 hours or more per week.

# **Policy Details**

#### **Eligibility**

An employee who has completed six months of service as a full-time employee (regularly scheduled to work at least 30 hours per week) is eligible to apply for tuition assistance. You must have completed six months of full-time employment prior to the first day of an eligible course to be eligible for reimbursement.

An employee's most recent performance rating must be satisfactory or above in order to apply for tuition reimbursement. To maintain eligibility, you must remain on the active payroll and be performing your job satisfactorily throughout the completion of each course.

If an employee takes an authorized leave of absence or is otherwise placed on inactive status while enrolled in a course, the employee will be eligible for tuition reimbursement for that course if it is satisfactorily completed. Thereafter, eligibility for tuition reimbursement will be suspended until the employee returns to active employment status.

Contingent workers, leased employees, independent contractors, and family members of employees are not eligible for tuition reimbursement.

### Eligible Courses

The Company has the sole discretion to determine whether a course is eligible for tuition reimbursement. Unless otherwise provided by this policy, all course work must be offered by an accredited college, university, or other appropriately credentialed educational institution.

The following courses and curricula may be considered for tuition reimbursement:

- College or post-graduate level courses that are directly related to an employee's present position
  or those which will have some direct relationship to possible future positions within the Company.
- Courses that will enhance an employee's skills, knowledge and ability in his or her current job, or are a part of an approved career development program, as determined by the Chief Administrative Officer or his or her designee.
- Graduate-level entrance exam preparation courses (e.g. GRE, GMAT)



- Trade schools or private business schools which offer certificates of completion or degrees, but are not accredited, may qualify depending on the course taken and its association with current work responsibilities.
- Correspondence and extension courses qualify only when they are taught by an accredited college or university and the institution grants degree credit for the courses.
- If a decision is made to hire an experienced hourly employee who does not possess a high school diploma, the manager may approve reimbursement for GED examinations and preparatory classes.

Courses or other educational programs of any kind that are taken by an employee at the request or direction of the Company are not covered under the tuition reimbursement program. These courses must be approved by department management and paid for directly by the Company from the department budget in which an employee works.

#### Reimbursable Expenses

Tuition (and any mandatory fees ancillary to tuition), registration and laboratory fees, GED preparatory/exam costs, graduate school preparatory/exam costs, and required textbooks and software are payable under the tuition reimbursement program. Optional textbooks and software, supplies and other fees or items are not covered.

Total reimbursement each calendar year is limited to the annual IRS tax-free maximum (refer to <a href="http://www.irs.gov">http://www.irs.gov</a> for details). The annual IRS tax-free maximum applies to the calendar year in which course reimbursement is paid to an employee.

### **Application**

The employee must submit a completed Application for Tuition Reimbursement to their supervisor prior to the start of the course. The supervisor is responsible for determining whether the course(s) chosen meets the requirements of this program and has the authority to deny approval of a course based upon business conditions, business need and/or an employee's performance. Expenses associated with courses that an employee begins prior to obtaining approval will not be covered under the program.

An approved application, signed and dated by the employee and the employee's supervisor, must be provided to People Service Center no later than the start date of the course. **Applications received after the start date of the course will be denied, no exceptions.** 

Upon The People Service Center's approval, the employee and their supervisor will be notified of the course(s) acceptance. Course(s) must be approved in writing by The People Service Center before the course(s) begins to be covered under this program.



#### Reimbursable Rates

Reimbursement will be made as follows for approved courses:

| Course Grade               | Reimbursement Payout Percentage |  |
|----------------------------|---------------------------------|--|
| Grade B or higher          | 100%                            |  |
| Grade C                    | 75%                             |  |
| Grade D or below           | None                            |  |
| Pass in a pass/fail course | 100%                            |  |
| Fail in a pass/fail course | None                            |  |

Employees are limited to a maximum of two (2) pass/fail courses for the duration of their employment at Zebra.

**IMPORTANT NOTE**: Your reimbursed expenses will apply to the tax year in which you received your reimbursement from Zebra.

#### Reimbursement

Upon completion of a course, an employee must submit the following information to People Service Center:

- Copy of grade report, or certification of completion if no grade is given; and
- Receipt(s) showing tuition/fees

When all conditions of the program have been satisfied, the People Service Center will initiate reimbursement to an employee for previously approved expenses, provided, however, that employee must provide to Zebra confirmation of successful course completion, grade received, and tuition invoice no later than 90 days after the last day of the course. Payment is never made to the school or any other third party.

Reimbursement in each calendar year will not exceed the current annual IRS tax-free maximum. Any additional education-related expenses incurred in that calendar year will not be reimbursable and will be the sole responsibility of the employee.

Reimbursement will not be made after an employee has left the Company, except in the case of a reduction in force.

#### Conditions of Reimbursement

Once an employee's Tuition Reimbursement Application has been approved by The People Service Center, the employee will be required to enter into a separate Tuition Reimbursement Agreement which confirms tuition reimbursement monies will be advanced to the employee, on the condition the employee remains actively employed in good standing with Zebra. If employment is ended (for any reason other than a reduction in force, disability, or death), the employee may be obligated to reimburse Zebra the amount of tuition reimbursement that he or she received, as described in the "Repayment of Reimbursed Amounts" section below.



## Repayment of Reimbursed Amounts

If employment ends within one year of course completion, 100% of the amount reimbursed must be repaid to Zebra. If employment ends after one year but prior to two years of course completion, 50% of the amount reimbursed must be paid back to Zebra. Repayment is due within sixty days of termination of employment.

Zebra may terminate, revise, or make exceptions to this program (in whole or part) at any time.

### Assignment of Inventions, Creations, and Proprietary Rights

Any employee subject to a confidentiality and IP assignment agreement remains bound by the terms of such agreement while completing approved courses, and any work completed in connection with approved courses may be subject to the assignment provisions therein.

## **Exceptions**

An exception to this policy may only be made by the Chief People Officer or their designee/Policy Owner.

# **Support**

Contact the People Team at <a href="https://zebra.sharepoint.com/sites/zHR">https://zebra.sharepoint.com/sites/zHR</a> with any questions.

# **Issuance & Revision History**

| VERSION | SUMMARY OF CHANGE  | EFFECTIVE DATE | POLICY MANAGER    |
|---------|--|----------------|-------------------|
| 1.0     | Original Policy Effective  | 09/01/2014     | Rewards and Legal |
| 2.0     | Added clarification that application needs to be submitted prior to class starting | 10/20/2021     | Rewards           |
| 3.0     | New Policy Template  | 10/15/2024     | Rewards           |