

Issued by: **Human Resources**

PP No: HR_118

Approval: Augie Schulke

Revision No: 1.0

Executive Vice President, Human Resources

Effective Date: 01 JAN 2015

SUBJECT: Education Assistance

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1.0 SCOPE

This Veolia North America (VNA) policy applies in its entirety to all United States employees and United States locations of Veolia North America ("Company").

If an employee's employment is covered by a collective bargaining agreement, the collective bargaining agreement – and not this policy - will govern.

As we operate in multiple states, for the purpose of brevity, we cannot list every situation where laws may differ from the requirements of this policy. If there is a difference between this policy and applicable law, then the law always governs.

Nothing in these policies should be construed to limit an employee's right to engage in any activity protected under applicable law, including but not limited to, Section 7 of the National Labor Relations Act.

2.0 PURPOSE

The purpose of this policy is to establish uniform procedures around education assistance.

3.0 REFERENCES AND FORMS

Education Assistance Application (link to Veolia intranet site)

4.0 DEFINITIONS

Active Regular Employees - Employees who are regularly scheduled to work at least 30 hours per week.

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5.0 POLICY

Veolia North America encourages its employees to pursue technical and academic education to enhance job-related skills and knowledge. The Company maintains records of employee's completed course(s) of study in the event that this information may support an employee's future career opportunities with the Company.

Education assistance is available to Active Regular Employees who have completed 90 calendar days of continuous Company service.

Subject to Business Center/Group management prior approval and budget limitations, the Company reimburses eligible expenses for approved, job-related, academic and technical courses, up to a Calendar-Year Maximum of US \$5,250 for undergraduate studies and US \$12,000 for graduate studies, as follows:

- 100% reimbursement for Grade A or B
- 85% reimbursement for Grade C
- 100% reimbursement for a "Pass" grade in a "Pass/Fail" graded course.

Receipt of a grade below "C", "Fail" in a Pass/Fail course, or "Pass" in a Pass/Fail course where a lettered grade was an option will not be reimbursed at all.

Eligible expenses include tuition, books, lab fees and registration fees. Ineligible expenses include student activities, meals, transportation, parking, finance charges, calculators, computers, cameras, tripods and any other cost deemed inappropriate in the Company's sole and exclusive judgment.

Course approval is based on the following criteria:

- Direct applicability to the employee's present job, or
- Required as part of an approved written Career Development Plan, or
- Related to the attainment of a high school diploma, or
- Related to the attainment of a degree in a career field that is related to an approved written Career Development Plan and that is considered pertinent to the Company's business needs, as determined by the employee's Business Center/Group management team, or
- Manager's discretion and/or the Company's financial situation.

Courses, including online courses, must be taken at a regionally-accredited educational institution that is accredited by an agency that is nationally recognized by the United States Secretary of Education or, for academic institutions outside of the U.S., an

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equivalent governing body, as determined by the Company's Corporate HR Department.

(To obtain the U.S. Secretary's list of regionally-accredited institutions, visit <http://www.ed.gov/admins/finaid/accred/index.html>.)

An employee is not eligible for Education Assistance for coursework which is free to the employee. For example, an employee cannot receive Education Assistance for a course if the employee receives financial aid of such a kind that the employee is not required to repay the financial aid. Grants and scholarships are two examples.

If the employee receives financial aid in the form of a loan that requires repayment to the source of the financial aid, the approved course is eligible for reimbursement up to the set maximums of Company policy. The employee is responsible for any tax impact that may result from Company tuition reimbursement.

To be eligible for Education Assistance the employee must submit a completed Education Assistance Application and the application must be fully approved prior to course enrollment. Requests for reimbursement must be filed within 30 days following course completion.

The Company makes every attempt to honor requests from employees for education assistance. However, numerous requests from employees in the same business unit, or other business needs, may impact our ability to provide some or all of the education assistance that an employee may desire.

Requests for reimbursement beyond the annual calendar-year maximum of US \$5,250/\$12,000 may be considered if the employee has a minimum of one year continuous Company service but, more importantly, the employee and their supervisor have agreed to a Career Development Plan that establishes a path of enhanced or expanded job responsibility. Additional levels of management approval will be required.

If employment is terminated by the Company due to a layoff or lack of work after an employee has started an approved course, the employee is eligible for reimbursement for approved expenses.

If the employee voluntarily terminates employment with any Veolia entity for any reason after the start of an approved course, or if the Company terminates employment for reasons other than layoff or lack of work, the employee is not be eligible for any education assistance reimbursement; *and* the employee will be financially responsible to repay any education assistance reimbursement that has already been provided to employee within one (1) year for undergraduate work and two (2) years for graduate work from the date, as

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agreed to on the Education Assistance Application.

6.0 RECORDS

Documents should be retained by the appropriate function area in conjunction with the applicable record retention policies.

7.0 COMMUNICATION METHODOLOGY

Employee Group Affected:	Communication Method
All VNA Employees	2014 Benefits Open Enrollment Materials

8.0 POLICY TERMINATIONS AND/OR AMENDMENTS

The Company reserves the right to amend or rescind, in whole or part, this procedure at any time and without notice. This procedure does not constitute a contract of employment or a promise of benefits or continued employment.

9.0 REVIEW AND APPROVAL

Reviewer / Title	Revision	Review Date
Internal Control Compliance Manager	1.0	24 JAN 2014
Assistant General Counsel – Labor & Employment	1.0	10 SEP 2014
VNA Human Resources Policy Review Committee	1.0	22 SEP 2014
VNA Policy Review Committee	1.0	17 NOV 2014

Approved by:	Thomas Kenter
Title:	Chairman, VNA Policy Review Committee
Date:	17 NOV 2014

10.0 CHANGE HISTORY

Revision Number	Summary of Changes	Issue Date	Effective Date
1.0	Initial issue	01 DEC 2014	01 JAN 2015