

Education Reimbursement Policy

Overview

Adobe will provide financial reimbursement for degree, university and certain certification programs designated by the business. All course work must be directly related to an employee's career growth and meet other eligibility criteria described within this policy document. The cost of eligible courses and programs included in the Education Reimbursement benefit is paid from the corporate budget—not from individual cost centers. Employees should have a conversation with their manager to ensure alignment with the business and career goals.

What is Covered?

Adobe's Education Reimbursement benefit covers up to \$10,000 USD, or equivalent, per year for undergraduate, graduate, PhD, and MBA degree programs and academic certifications through *accredited institutions* or equivalent outside the US*. The benefit also includes certain non-accredited *certification programs*, determined by Adobe Leadership.

One or two-day courses, seminars and workshops are NOT reimbursable through the Education Reimbursement benefit. Unless part of an approved *certification program*, programs/classes **must exceed** one week (seven days) in duration based on the start and end date of the course or program. If you are interested in a short-term learning opportunity (e.g. conference, webinar, online course), visit Inside Adobe or Benefits.Adobe>Search: Professional Development.

* In Canada, please see: <http://www.cicic.ca/868/Search-the-Directory-of-Educational-Institutions-in-Canada/index.canada>. Outside the U.S. & Canada, please discuss with your manager to ensure the course is offered at a recognized university or institution.

Who is Eligible?

All regular Adobe employees who are in good performance standing are eligible for this benefit. Regular employees include part-time employees who work the minimum hours required to be eligible for benefits. Interns and Adobe paid temporary employees are not eligible, except where legally required. You must be employed with Adobe when the course begins and ends to receive reimbursement.

Benefit Amounts

The below amounts represent the maximum reimbursement amount per calendar year.

Region	Annual Benefit Amount (USD)* for Degree & University Programs
North America (US & Canada)	\$10,000.00
India, Japan & APAC	\$10,000.00
EMEA	\$10,000.00
LATAM	\$10,000.00

* Local currency conversion where applicable. The annual benefit amount is established by Concur in local currency based on the applicable currency exchange rates as of the first Saturday in December prior to a new calendar year. For example, the 2018 annual benefit amounts were established from currency exchanges as of December 2, 2017. Local benefit amount may increase or decrease annually based on applicable currency exchange rates.

How the Benefit Works?

You will receive reimbursement for the cost of tuition, course fees, certification fees and required books specific to your course work. You may request reimbursement upon successful completion of the course with a grade of “C” or better or “P” (if pass/fail), or the local country equivalent. You must successfully pass the certification exam to be reimbursed. Adobe will pay 100% of these costs up to the maximum benefit allowed, less appropriate taxes as applicable.

Timeline for Eligible Expense Submission and Reimbursement

For 2018 calendar year

Reimbursement of 2018 claims against 2018 annual benefit	January 1- December 7, 2018	United States and Canada: Submit your claims for reimbursement with all required documentation for courses and programs you completed in 2018 by December 7, 2018
	January 1- December 30, 2018	Rest of World: Submit your claims for reimbursement with all required documentation for courses and programs you completed in 2018 by December 30, 2018.

All courses taken will be reimbursed in the calendar year in which the final claim with all receipts (invoices) and course grade have been submitted and will be charged to that year’s allowance. Any courses completed but submitted after the deadline for your country will be eligible for reimbursement but will applied to the next calendar year benefit.

Adobe is not responsible for reimbursement of any courses or eligible costs which exceed the annual benefit amount.

Education Reimbursement Expenses

Eligible:

Tuition only: receipt must state tuition (additional itemized costs will NOT be eligible)

Registration Fee

Education/On-line Fee (on-line courses)

Required Textbooks (Textbook receipts must show title of book purchased—tax and shipping is eligible)

Certification Test Fees

Not Eligible:

Technology Fee	Accidental Insurance Premium
Lab fees and supplies	Association Fee
Library Fee – Access/Upgrade	Enhancement Fee (ACAD)
CLEP Test Fees	IRA Fee
Document Fee	Counseling Fee (academic)
General Service Fee	I.D. Tag
Late Fees	Student Activity Fees
Partial Payment Fee	Student Government Fee
Printing Fee	Student Services Annual Association Fee
Transcript Fees	Student Union Fee
Meals	University Union Dues/Fees
Lab supplies	Software/Hardware
School supplies (pens, pencils, calculators, etc.).	GMAT – Graduate Test fee
Travel/Transportation Cost	Health Service Fee
Facility Fee	LSAT – Law School Admission Test fee
Recreation Center Fee	Preliminary Test Fee (placement evaluation test)
Parking	Preliminary Test Fee (placement evaluation test)
Counseling Fee (health)	

Please note: The above lists are meant to be a representation of the types of expenses that are either eligible or not but are not exhaustive lists.

Disclaimer

Adobe reserves the right to interpret and to make changes to or withdraw from this plan at any time, subject to applicable legal requirements.

For additional information related to the administration of this benefit, see the following Application and Reimbursement Processes for your region:

- [United States and Canada](#)
- [India, Japan & APAC, EMEA and LATAM](#)

United States and Canada

Application and Reimbursement Process

If you would like to apply for Education Reimbursement, please follow the steps outlined in the [Tri-Ad](#) process.

Reimbursements are processed through Payroll and are automatically deposited into your paycheck within two pay periods of your successful claim submission. The reimbursed amount will be reflected in the section marked “other” on your paystub and will be coded as “educast.”

Income Tax Implications

United States:

The IRS allows reimbursement to be paid tax-free, as outlined in Code Section 127, up to a maximum of \$5,250 per calendar year. If you utilize the full benefit of \$10,000, \$4,750 will be treated as taxable income.

Canada:

Canada Customs and Revenue Agency has indicated:

- A course that has at least 50% of the employee's job function and is determined to be a benefit to the employee's job, will be considered a non-taxable benefit to the employee.
- A course that does not relate to at least 50% of the employee's job function and is not a benefit to the employee's job, will be considered a taxable benefit to the employee.

Please refer to [Government of Canada's eligible tuition fees](#) for more information.

India, Japan & APAC, EMEA and LATAM

Application and Reimbursement Process

If you would like to apply for Education Reimbursement, please follow the steps outlined in the [Concur](#) or [My Adobe Benefits process](#).

Income Tax Implications

Approved Education Reimbursement claims will be issued through Payroll and may be considered a benefit-in-kind and will be treated as taxable income for employees per local tax laws. Note: The benefit will be non-taxable in India.