Education Reimbursement Policy

Continued learning is a key part of engagement, growth and career development for all employees at Adobe. Whether you’re interested in higher education or an advanced specialization, it’s important that all employees have the opportunity to continue their development.

Adobe will provide education reimbursement for degree, university and certain certification programs designated by the business. All course work must be business related 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 up front by the employee and reimbursed from the corporate budget – not from individual cost centers. The “business related” determination of courses and programs is determined by the manager.


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 and institutions of higher learning that issue degrees, or equivalent outside the United States (U.S.). In Canada, please view the Directory of Educational Institutions. Outside the U.S. & Canada, please discuss with your manager to ensure the course is offered at a recognized university or institution. The benefit also includes certain approved certifications, determined by Adobe Leadership, that may be taken at non-accredited institutions.

One or two-day courses, seminars and workshops are NOT reimbursable through the Education Reimbursement benefit, even if they are business related. Unless part of an approved certification, programs/classes must exceed one week (seven days) in duration based on the start and end date of the course or program.

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. Adobe Interns are not eligible, and Adobe-paid temporary employees are not eligible except where legally required. You must be employed with Adobe when the learning opportunity begins and ends to receive reimbursement.
Benefit Amounts
The maximum benefit is $10,000 USD per calendar year. These amounts may be considered taxable income for employees unless not required by local tax rules. Visit Inside Adobe > Search: Learning Fund to see the list of currency rates by country.

How does the benefit work?
If you are interested in this program, you must have a conversation with your manager and complete an application prior to signing up or paying for a program. You will receive reimbursement for the cost of tuition, course fees, certification fees and required books specific to the approved business-related course work. You may request reimbursement of the learning opportunity once you have successfully completed each individual class/course with a grade of “C” or better or “P” (if pass/fail) or the local country equivalent. If your degree or approved certification requires an exam, you must successfully pass the certification exam to be reimbursed for the exam fees. 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

<table>
<thead>
<tr>
<th>Reimbursement of calendar year claims against calendar year annual benefit</th>
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<tbody>
<tr>
<td><strong>United States and Canada</strong></td>
</tr>
<tr>
<td>January 1 – First Friday of December</td>
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<tr>
<td>Submit your claims for reimbursement with all required documentation for courses and programs you completed in the current calendar year by the <strong>first Friday of December</strong>.</td>
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All claims and reimbursements will be applied to the current calendar year’s allowance. Any courses completed but submitted after the deadline for your country will be eligible for reimbursement but will be 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 or e-books (Textbook receipts must show title of book purchased; tax and shipping is eligible)
- Certification pre-training and test fees
Not Eligible:

- Accidental Insurance
- Academic IRA Fee
- College Level Examination Program (CLEP) Test Fees
- Counseling Fee (academic)
- Counseling Fee (health)
- Document Fee
- Dues/Fees
- Enhancement Fee
- Facility Fee
- Parking Fee
- General Service
- GMAT – Graduate Test Fee
- Health Service Fee
- I.D. Tag
- Lab Fees and Supplies
- Late Fees
- Language Courses (see Professional Development)
- Library Fee – Access/Upgrade
- Law School Admission Test (LSAT) Fee
- Meals
- Partial Payment
- Printing Fee
- Premium Association Fee
- Preliminary Test Fee (placement evaluation test)
- Recreation Center
- School Supplies (pens, pencils, calculators, etc.).
- Software/Hardware
- Student Activity Fees
- Student Government Fee
- Student Services Annual Association Fee
- Student Union Fee
- Technology Fee
- Transcript Fees
- Travel/Transportation Cost
- University Union
- ACE Certifications
- Re-Certification (see Professional Development)

Please note: The above lists are meant to be a representation of the types of expenses that may or may not be eligible but are not exhaustive lists. Language courses are not included in the Education Reimbursement benefit—please use the Professional Development Reimbursement benefit.

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

Jump to: United States and Canada
Jump to: 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 on Inside Adobe > Search: Learning Fund.

Reimbursements will be issued through Payroll after you submit all receipts and your claim is fully approved. Depending on your claim submission and approval dates, you will receive your reimbursement in accordance with normal pay periods and timelines for your respective country. For the U.S., the reimbursed amount will be reflected in the section marked “earnings” on your paystub and will be coded as “Educ Assistance”. For Canada, the reimbursed amount is listed in the section marked “deductions” and will be coded as “NonTax Educ”. Reimbursements for both U.S. and Canada are paid via a separate check.

Income Tax Implications

*United States:*
The Internal Revenue Service 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:
The Canada Revenue Agency has indicated that courses related to an employee’s job function and determined to be a benefit to the employee’s job will be considered a non-taxable benefit. Any course that is not related to an employee’s job function will be considered a taxable benefit.

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 on Inside Adobe > Search: Learning Fund.

Reimbursements will be issued through Payroll after you submit all receipts and your claim is fully approved. Depending on your claim submission and approval dates, you will receive your reimbursement in accordance with normal pay periods and timelines for your respective country.

Income Tax Implications
Approved Education Reimbursement claims are 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.

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