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## Tuition Reimbursement Policy

*This procedure does not alter the nature of any at-will employee's employment and may be changed or replaced at any time with or without notice.*

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### I. Policy Purpose

Jones Lang LaSalle, herein after referred to as "JLL," recognizes that increasing knowledge and skills of its employees is critical to achieving the ambitions of employees, clients and the company. The Tuition Reimbursement policy encourages professional development through formal education so eligible employees can maintain and improve the knowledge and skills required by their current positions, in anticipation of future positions and in support of the future talent needs of JLL. This policy encourages employees in all ranks and roles to further develop their technical and professional skills and accelerate their leadership potential.

### II. Procedures

#### A. Eligibility

- 1) To be eligible to apply for Tuition Reimbursement, an individual must meet all the following criteria:
  - I. be a full-time, active, U.S. employee not covered by a collective bargaining agreement;
  - II. have completed at least one year of continuous and active employment with JLL prior to the start date of the approved course(s);
  - III. received a performance rating of Good, Strong, or Exceptional on their most recent annual performance review;
  - IV. not be on a performance improvement plan currently, and;
  - V. receive pre-approval from his/her manager prior to enrolling in the course(s) that JLL would reimburse.
  
- 2) Employees covered by Collective Bargaining Agreements (CBAs): Where CBAs have conflicting language with JLL policy, the CBA terms shall apply. Additionally, aspects of JLL's policies regarding benefits may not be applicable if an employee is not eligible for JLL's benefits due to participation in a union administered or third party benefits plan per the CBA.

- 3) Employees may lose eligibility if they do not remain on the active payroll or perform their job satisfactorily through completion of the Tuition Reimbursement period.

**B.** Application

- 1) The employee should complete his/her portion of Section I and Section II of the Tuition Reimbursement Form and have his/her manager and business unit leader fill out the manager portion in Section III. Pre-approval conversations and alignment should happen before the student enrolls in the program/course.
- 2) Both the manager and business unit leader must provide signed approval in Section III of the Tuition Reimbursement Form regarding the course content and the amount of tuition to be reimbursed.

**a)** Approved Courses

Educational courses are permitted and may be approved at the discretion of the Manager and Business Unit Leader. Approved courses should support the current role of the employee, support a foreseeable future role or meet the talent needs of the business.

**b)** Tuition Reimbursement Amount

The employee's Manager and Business Unit Leader assume responsibility for pre-approving the amount of tuition to be reimbursed to the employee upon successful completion of the course. In determining the approved amount, the following standards must be adhered to:

- i Employees who have received approval are eligible for tuition reimbursement up to \$5,250 per calendar year (non-taxed).
  - i Exceptions outside that amount, up to 100% tuition reimbursement, shall be determined at the discretion of the employee's Manager and Business Unit Leader, are not guaranteed, and if paid are paid on a taxable basis. Programs may include, but are not limited to, certificate programs, undergraduate or graduate degrees, MBAs and Executive MBAs.
- 3) The employee must submit sections I, II, and III of the Tuition Reimbursement Form to his or her manager no later than one day prior to the course start date; however, employees are strongly urged to submit the form at least a month in advance of the course start date.

**C. Approval**

- 1) JLL retains sole discretion to decide whether to grant a Tuition Reimbursement request. See section II.B.2.a for additional information regarding eligible programs.
- 2) In accordance with IRS code, Tuition Reimbursement does not cover the following expenses:
  - I. meals, lodging or transportation;
  - II. tools or supplies other than textbooks; or
  - III. courses involving sports, games or hobbies unless there is a clear connection to the individual's job.
- 3) JLL may deny a request for Tuition Reimbursement if JLL determines, in its sole discretion, that:
  - I. the course does not relate to an employee's current job duties or foreseeable future position or otherwise support the future talent needs of JLL;
  - II. the proposed academic workload will adversely affect the employee's present position;
  - III. the proposed course or program conflicts with the employee's normal working hours to an extent that cannot be reasonably accommodated; or
  - IV. approval of the request will not benefit the employee and/or JLL.
- 4) Each Business Unit will budget annually for, and fund, Tuition Reimbursement for their employees; therefore, the Tuition Reimbursement benefit may be denied for budgetary reasons as determined at the Business Unit's sole discretion.

**D. Tuition Reimbursement**

- 1) JLL does not fund any Tuition Reimbursement up-front, rather it maintains a policy of reimbursement for successful completion of pre-approved coursework. Employees will receive a reimbursement as a one-time, lump-sum payment following successful completion of the course or program. No matter what year the course starts or ends, request for reimbursement will be charged to the maximum reimbursement amount in the year the employee is paid the reimbursement.
- 2) To receive reimbursement of tuition, the following expectations must be met:
  - I. To request pre-approval for the course of study and amount to be reimbursed, the employee must submit Sections I, II, and III of the Tuition Reimbursement Form to his or her Manager no later than one day

prior to the course start date; however, employees are strongly urged to submit the form at least a month in advance of the course start date.

- II. To receive reimbursement, the employee must submit Section IV (Request for Reimbursement) of the Tuition Reimbursement Form to his or her manager along with all of the following documentation: transcript or grade sheet, proof of payment for courses and proof of payment for textbooks. The employee's manager will then submit the entire approved Tuition Reimbursement form along with all employee documentation through Workday to initiate the one-time-payment process.
- III. Only courses for which the employee earns a grade of a B- or higher will be reimbursed. For courses graded as pass/fail – only passed courses will be reimbursed. If an employee meets the B- or pass requirement for some courses but not others in a program, the employee will be reimbursed for those courses for which the B- or pass requirement is met. JLL will not fund or reimburse tuition expenses for an employee to retake any courses or test for which the employee previously earned less than a B- or did not pass.

3) An employee will be eligible for reimbursement if he/she does not complete a course or program only in the following situations:

- I. JLL expressly requests the employee's withdrawal from a course;
- II. the employee is involuntarily terminated for reasons other than cause; or
- III. the employee is forced to withdraw from a course due to job reassignment.

4) Assuming the appropriate documentation and approvals are submitted on a timely basis, it is the opinion of JLL that reimbursements up to \$5,250 are not subject to income, FICA or FUTA taxes and all reimbursements will be made through the Payroll department in accordance with payroll guidelines. Personal tax issues remain the responsibility of each employee.

#### **D** Return of Payment

Any employee who receives Tuition Reimbursement payments under this policy, and voluntarily resigns from employment with JLL within 12 months after receiving the last reimbursement payment shall be required to repay to JLL the full amount of all Tuition Reimbursement payments received within the last 12 months.

**E** Confidential Information

Confidential JLL information or any sensitive JLL data should not be used for educational purposes (e.g., submitted in a class report or discussed in a classroom) without prior approval from the senior leadership team of the employee's Business Unit. In addition, an employee who is granted permission to submit for educational purposes a document that contains information about JLL must provide the document to his/her manager for review and approval prior to its submission.

**F** Miscellaneous

- i While Tuition Reimbursement is expected to enhance an employee's performance and professional abilities, JLL cannot guarantee that participation in formal education will lead to advancement, a different job assignment or pay increases.
- i Nothing in this policy is intended to create an employment agreement for any specific term, and all employees applying for or receiving employment assistance under this policy remain employees at will. JLL retains the right to alter or terminate the Tuition Reimbursement policy at any time, with or without notice.

**III.** Exceptions/Revisions

This policy has been reviewed and approved by Human Resources and Legal. Policy revisions require the approval of the HR Policy Review Committee and Americas HR Leadership Team. To the extent that any law or regulation conflicts with this policy, that law or regulation will apply.

Revision History

| Date              | Description   |
|-------------------|---|
| January 8, 2018   | Policy Modified   |
| January 10, 2018  | Policy Modified   |
| December 20, 2018 | Policy Modified   |
| January 3, 2019   | Policy renamed from Educational Assistance to Tuition Reimbursement |
| March 3, 2020     | Policy reviewed during policy review                                |

**\*\*Please read the Tuition Reimbursement Policy before filling out this form\*\***

|   |                   |
|---|-------------------|
| <b>Section I: Employee Details</b> must be completed by the employee before registering for the course(s) and submitted to the employee's manager no later than one day prior to the course start date. <u>Employees are strongly urged to submit the form at least a month in advance of the course start date.</u> Without this pre-registration approval by your manager (and additional approver if needed), tuition may not be paid. |                   |
| Name:   | Hire Date:        |
| Job Title:  | Employee ID:      |
| Location:   | School Attending: |

| <b>Section II: Pre-Registration Course and Tuition Approval</b> must be completed by the employee before registering for the course(s) and submitted to the employee's manager no later than one day prior to the course start date. Employees are strongly urged to submit the form to your manager at least a month in advance of the course start date. Without this pre-registration approval by your manager (and additional approver if needed), tuition may not be paid. |                     |                   |              |                 |
|---|---------------------|-------------------|--------------|-----------------|
| I plan to enroll for the course(s) listed below and request approval under the provisions of the JLL Tuition Reimbursement Policy.  |                     |                   |              |                 |
| Course(s) Title/Description<br><small>(Type full description of class, as seen in course catalog)</small>   | Start Date of Class | End Date of Class | # Credit Hrs | Total Cost \$\$ |
|   |                     |                   |              |                 |
|   |                     |                   |              |                 |
|   |                     |                   |              |                 |
|   |                     |                   |              |                 |
|   |                     |                   |              |                 |
| <b>Explanation of how course(s) relate(s) to current position:</b>  |                     |                   |              |                 |
|   |                     |                   |              |                 |

I certify that the above information is correct. I further certify that I have read and understand the Tuition Reimbursement Policy, which outlines reimbursement and eligibility criteria and repayment requirements, and I agree to be bound by such criteria and requirements.

**Applicant's Name** \_\_\_\_\_

**Applicant's Signature & Date** \_\_\_\_\_ (Signature) \_\_\_\_\_ (Date)

**Section III: Approval of Course and Employee's Eligibility** must be completed by the employee's direct Manager and Business Unit Leader before the employee registers for the course(s). Without this pre-registration approval by the employee's Manager and Business Unit Leader, tuition may not be paid.

Fully Approved

Approved with Restrictions (please list below)

Manager's Name: \_\_\_\_\_

Manager's Signature \_\_\_\_\_ (Signature) \_\_\_\_\_ (Date)

Additional approval Name: \_\_\_\_\_

BU Leader's Signature: \_\_\_\_\_ (Signature) \_\_\_\_\_ (Date)

**Section IV: Request for Reimbursement**

This section must be submitted to your manager after successful completion of the course(s) to enable the HR Direct team to process your Education Assistance Reimbursement request.

**Manager:** Submit the completed form (Sections I, II, III, and IV), employee transcript/grade sheet, and proof of course/textbook payment via the One Time Payment process in Workday.

Manager Signature (*Section III*)

Grade Sheet or Transcript (*Attached*)

Proof of Payment for Course(s) (*Attached*)

Proof of Payment for Course(s) materials (*Attached*)

Cost Code Information to be charged

| Business Unit | Alt Account Number | Business Line | Function | Market Code | Amount Requested |
|---------------|--------------------|---------------|----------|-------------|------------------|
|               |                    |               |          |             |                  |

Example:

US002      Optional      100000      4204      AM00001      \$100.00