



## PetSmart’s Tuition Assistance Program Policy

### Purpose

PetSmart’s Tuition Assistance Program encourages professional development and continued education for our associates. PetSmart is proud to offer tuition assistance for both full-time and part-time associates that have worked a minimum of six (6) months of continuous service and have worked an average of eight (8) hours a week or more in the preceding six (6) months.

### Associate Eligibility

To be eligible for PetSmart’s Tuition Assistance Program, associates must meet the following requirements:

1. Associate must have a minimum of six (6)-months of continuous service with PetSmart.
2. Associate must have worked an average of eight (8)-hours or more a week in the preceding six (6)-months at the time of application, **as well as when submitting the final grade(s) and financial documents (receipts, deferred billing documents, etc.).**
3. Associate must have demonstrated a satisfactory performance as indicated by their last performance review.
4. Associate must not be on a performance action plan.
5. Associate must discuss career development and continuing education goals with their direct leader before applying for the program. The leader must approve your degree program as part of the application process. Note: PetSmart’s Tuition Assistance Program Coordinator must also approve the application.
6. Funding Requests cannot be submitted more than 30 days before the course starts and must be submitted before course completion.

**Note:** Associates on Leave of Absence are considered Active and eligible for Tuition Reimbursement, but the same eligibility requirements remain – The associate must have averaged 8 hours or more per week in the preceding six (6) months.

Examples:

| Court Start Date | Rejected is Submitted Before: | Rejected if Submitted After: | Approved if Submitted Between:        |
|------------------|-------------------------------|------------------------------|---------------------------------------|
| January 10, 2024 | December 11, 2023             | February 10, 2024            | December 12, 2023 – February 10, 2024 |
| June 6, 2024     | May 7, 2024                   | July 6, 2024                 | May 7, 2024 – July 6, 2024            |

## Degree/Course Eligibility

To receive reimbursement as part of PetSmart's Tuition Assistance Program, the following criteria must be met:

1. Course(s) must be part of an accredited degree program, at an accredited institution (for example, as defined by the US Department of Education); a required or elective course that leads to completion of the degree program will also be eligible. **Certification programs do not qualify for reimbursement.**
2. Participants in the program will need to apply and submit course completion documentation through PetSmart's Workforce Edge Portal at <https://petsmart.workforceedge.com/>. This portal will require approval, from the associate's leader and Human Resources, of the associates degree program
3. Course(s) must occur outside the associate's regular work schedule.
4. Seminar or workshop-type classes are NOT eligible for reimbursement under PetSmart's Tuition Assistance Program.
5. Undergraduate and graduate course(s) must be directly related to the associate's work assignment or to a future position within PetSmart. If you are unsure that a degree program qualifies for tuition reimbursement, please reach out to the Tuition Program Coordinator at [TuitionAssistance@petsmart.com](mailto:TuitionAssistance@petsmart.com) for clarification.

**NOTE:** Professional certification reimbursements are administered at the department level and not reimbursed through PetSmart's Tuition Assistance Program. Please discuss participation and budget for certification programs with your direct leader. All approval for professional certifications is managed at the department level.

## Reimbursement Guidelines

1. Expenses eligible for reimbursement include tuition, registration fees, lab fees (if required), and textbooks.
  - PetSmart's Tuition Assistance Program will not pay for transportation, meals, mileage, lodging, car rental, parking, student activity (or other related fees).
2. Following successful completion of an approved course(s) and after receiving eligible grades and appropriate financial documentation (receipts, deferred billing documents, etc.), PetSmart will reimburse associates 100% (up to the policy limit of \$3,500 each calendar year), of eligible expenses.
  - Where applicable, any course expenses not covered by eligible Pell Grant funds, scholarships, or other non-repayable awards will be reimbursed.
  - Associates will receive their funds via their normal payroll process (i.e., direct deposit or live check). Please allow up to four (4) weeks for processing.
  - **NOTE:** Tuition Assistance funds count towards the calendar year they are *PAID OUT*, not when the classes are taken. It is important to review submission deadlines in December to guarantee same-year payout. If course completion/financial documents are not provided by the submission deadline, the associate may still receive assistance, but it will count towards the maximum payout in the year it is received. PetSmart will provide reimbursement up to \$3,500 per calendar year for assistance requests.

Example based on submission deadline of 12/10/2023:

| Court End date:  | Course Completion & Financial Docs Submitted date: | Tuition Assistance Funds Payout date: | Years funds count toward \$3,500 maximum: |
|------------------|--|---------------------------------------|---|
| December 5, 2023 | December 9, 2023                                   | December 29, 2023                     | 2023                                      |
| December 5, 2023 | December 15, 2023                                  | January 5, 2024                       | 2024                                      |

3. The associate will only receive payment upon completion of the course(s) and submission of necessary financial documentation (receipts, deferred billing documents, etc.), grades, and any other requested pertinent documents. The company will not approve or provide advance payment of tuition expenses.
4. To be eligible for assistance, the associate must receive at least a "C" grade (or PASS if the class is pass/fail).
  - In a course where a formal grade or equivalent measure of completion is not provided, the associate must obtain a written document from the instructor or institution indicating successful course completion.
5. **Associates must be active with the company and must have maintained an average of eight (8) hours, or more, a week in the preceding six (6) months** to receive assistance.
  - If an associate's employment terminates before the end of the course, the associate is ineligible for assistance.
  - Associates who drop a course before obtaining a grade are ineligible for assistance for that particular course.
  - Associates on Leave of Absence are considered Active and eligible for Tuition Assistance, but the same eligibility requirements remain – The associate must have averaged 8 hours or more per week in the preceding six (6) calendar months.

### **Tax and Reimbursement Information**

- U.S.-Based Associates: Tuition Assistance Program fees reimbursed for undergraduate and graduate level courses may be excluded from gross income and wages for employment tax purposes. PetSmart provides up to \$3,500 annually. This may change from year to year, depending on applicable federal regulations.
- Canada-Based Associates: Due to Canadian tax requirements, PetSmart will process all Canada tuition reimbursements as a taxable benefit. PetSmart provides up to \$3,500 annually. For each taxable reimbursement, PetSmart will not gross up to cover the difference between the reimbursement amount and the taxed amount.
- Exceptions to IRS or CRA taxable guidelines will not be granted.
- Tuition benefits received outside of PetSmart may impact your tax liability.
- Consult an accountant/tax advisor with any questions about your situation.
- Please note that if an associate has insufficient base wages to cover any health benefit premiums owed during a pay period where an associate receives reimbursement funds, the premiums will be deducted from the reimbursement funds.

### **Documentation Guidelines**

All documentation must have the associate's full name included and must be official documentation provided by the school. Web/Cell screenshots will not be accepted. Below is the documentation that is required at each stage. Additional documentation may be required on a case-by-case basis.

#### **Funding Request**

- School and student information (including full student name)
- Course name, course number, credit load, start date and end date
- Itemized billing invoice showing tuition cost and fees

#### **Proof of Completion**

- Proof of Payment that verifies how payment was made (i.e. credit card, student loan, deferred billing, etc.)
- Final Grades (unofficial transcript preferred, soft grades not accepted)

## Reimbursement Procedures

1. An Eligibility Request must be submitted upon acceptance to a degree program.

### Within 30 days of the course start date:

2. **A Funding Request should be submitted.** Associates should submit a Funding Request and a program/degree plan for leader and HR approval through PetSmart's Workforce Edge platform at <https://petsmart.workforceedge.com/>.
3. The associate will receive an email advising if the program has been approved or denied. If the program has been denied, information regarding the reason for the denial can be found in [PetSmart's Workforce Edge platform](#).
4. Once the associate's leader and HR have approved the program/degree plan, the associate must submit a tuition reimbursement request through [PetSmart's Workforce Edge platform](#) for each course being taken in that semester.

### Within 30 days of course completion:

5. Upon completion of each course, the associate must submit their final grades and financial documentation (receipts, deferred billing documents, etc.) through [PetSmart's Workforce Edge platform](#) to receive their tuition reimbursement.
6. Associates must submit their final grade(s) and financial documentation (receipts, deferred billing documents, etc.) within 30 days of course completion.
7. Upon receipt of satisfactory proof of completion and payment of the course(s), PetSmart's Tuition Assistance Program Coordinator will process reimbursement
  - a. Associates will receive their funds via their normal payroll process (i.e. direct deposit or live check). Please allow up to four (4)-weeks for processing.

For assistance with PetSmart's Workforce Edge Platform or the application process, please contact a Workforce Advisor feature on [PetSmart's Workforce Edge platform](#).

## Exceptions to the Tuition Assistance Program Policy

Only Human Resources can approve an exception to the Tuition Assistance Program policy. Requests for exception must be provided in writing to HR from the SVP/EVP within the associate's department and are subject to formal review.

## Associate Success Stories

Has the PetSmart Tuition Assistance Program helped you accomplish your goals? If so, we'd love to hear from you! We celebrate your development and growth through benefit offerings like the Tuition Assistance Program. Share your success stories with us at [TuitionAssistance@petsmart.com](mailto:TuitionAssistance@petsmart.com). Note: Stories submitted may be used on the Tuition Assistance website, Central Bark, or other PetSmart communication vehicles.