



## 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 has 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 time of application, **as well as when submitting the final grade(s) and receipts.**
3. Associate must have demonstrated a satisfactory performance level 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 prior to applying for the program. Your leader will be required to approve your degree program as part of the application process. Note: the application must also be approved by PetSmart's Tuition Assistance Program Coordinator.
6. **Applications must be submitted within 30-days of the course start date but may not be submitted any sooner than 30-days prior to the beginning of the course start date. Applications submitted after 30-days of the course start date will not be accepted.**

Examples:

Course Start Date	Rejected if Submitted Before:	Rejected if Submitted After:	Approved if Submitted Between:
January 10, 2022	December 10, 2021	February 9, 2022	December 11, 2021 - February 9, 2022
June 6, 2022	May 7, 2022	July 6, 2022	May 7, 2022 - July 6, 2022

### Degree/Course Eligibility

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

1. 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 the Tuition Program Coordinator at [TuitionAssistance@petsmart.com](mailto:TuitionAssistance@petsmart.com) for clarification.

2. The associate must be registered in a degree program at an accredited institution (for example, as defined by the U.S. Department of Education.) Certification programs are not eligible for reimbursement.
3. Course(s) must be part of a registered program; a required or elective course that leads to completion of the degree program will also be eligible.
4. Participants in the program will need to apply, as well as submit course completion documentation through PetSmart's Workforce Edge Portal at <https://petsmart.workforceedge.com/>. This portal will require leader, as well as HR, to approve of the associate degree program to ensure it aligns with the scope of the tuition reimbursement policy.
5. Course(s) must take place outside of the associate's regular work schedule.
6. Seminar or workshop type classes are NOT eligible for reimbursement under PetSmart's Tuition Assistance Program.

**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 is managed at the department level for professional certifications.

### Reimbursement Guidelines

1. **Final grades and receipts must be submitted through [PetSmart's Workforce Edge platform](#) within 30-days after course completion.**
2. PetSmart's Tuition Assistance Program will cover eligible courses as described in the Degree and Course Eligibility section.
3. 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 fees, student activity (or any other related fees).
4. Following successful completion of an approved course(s), and after receiving eligible grades/receipts, 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 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.
5. The associate will only receive payment upon completion of the course(s) and submission of necessary receipts, grades and pertinent documents. The company will not approve, nor provide advance payment of tuition expenses.
6. The associate must receive at least a "C" grade to be eligible for reimbursement.
  - 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 completion of the course.
7. **Associates must be on active status with the company and must have maintained an average of eight (8)-hours, or more a week in the preceding six (6)-months** in order to receive their reimbursement.
  - If an associate's employment terminates prior to the end of the course, the associate is ineligible for reimbursement.
  - Associates who drop a course before obtaining a grade are ineligible for reimbursement for that particular course.

### 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 from wages for employment tax purposes up to \$5,250 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. 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 with an accountant/tax advisor with any questions related to your specific 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.

## Reimbursement Procedures

1. **Applications must be submitted within 30-days of the course start date but may not be submitted any sooner than 30-days prior to the beginning of the course start date. Applications submitted after 30-days of the course start date will not be accepted. (See Associate Eligibility for examples)**
2. Submit application, along with 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 denied request can be found in [PetSmart's Workforce Edge platform](#).
4. Once the associate's leader and HR has approved the program/degree plan, associate's will be required to submit tuition reimbursement request through [PetSmart's Workforce Edge platform](#) for each course being taken in that semester.
5. Once you have completed all course work the associate will be required to submit their final grades and receipts through [PetSmart's Workforce Edge platform](#) to receive their tuition reimbursement.
6. Associates are required to submit their final grade(s) or equivalent official documentation, and receipts for reimbursable expenses within 30-days after 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.

If you would like to discuss course eligibility and whether or not a course qualifies under the program, or if you have any questions about the tuition reimbursement program, please contact HR Shared Services at [TuitionAssistance@petsmart.com](mailto:TuitionAssistance@petsmart.com).

For assistance with PetSmart's Workforce Edge Platform or the application process, please contact a Workforce Advisor through the chat 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 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, The Dish or other PetSmart communication vehicles.