



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 an average of 20 hours a week or more in the preceding 12 months.

Each semester, participants in the program will need to submit an application that includes the class(es) for reimbursement along with approval from their direct manager/supervisor. Part-time associates must have an average of 20 hours a week during the preceding 12 months at the time of application to be eligible for the program.

Associate Eligibility

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

1. You must have a minimum of one year of continuous service with PetSmart.
2. You must be a full-time associate, or have worked an average of 20 hours or more a week in the preceding 12 months at time of application.
3. You must have demonstrated a satisfactory performance level as indicated by your last performance review (Meets, Exceeds, Outstanding, or a rating of 3 or above for hourly non-leadership positions in store).
4. You must not be on a performance action plan.
5. You must discuss career development and continuing education goals with your direct manager/supervisor prior to applying for the program. Your manager/supervisor must provide approval 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 30 days before or 30 days after the course start date.**

Degree and 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.
2. The associate must be registered in a degree program at an accredited institution. 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. A new application must be completed for each semester/quarter/course for which the associate requests reimbursement.
5. Course(s) must take place outside of the associate's regular work schedule.

- 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 manager/supervisor. All approval is managed at the department level for professional certifications.

Reimbursement Guidelines

- Final grades and receipts must be submitted within 30 days of course completion.**
- PetSmart's Tuition Assistance Program will cover eligible courses as described in the Degree and Course Eligibility section.
- 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).
- 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.
 - Please allow 4-6 weeks for processing.
- 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.
- 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.
- Associates must be on active status with the company in order to receive a 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.

Tax Information

- US-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.

Reimbursement Procedures

- Within 30 days of course start date, forward applications for PetSmart's Tuition Assistance Program, along with program/degree plan by mail, fax, or email:

Mail	PetSmart, Inc. Attention: HR Shared Services – Tuition Reimbursement 19601 N. 27th Avenue Phoenix, AZ 85027
Fax	1-800-738-9917

Email	TuitionAssistance@petsmart.com
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- If you would like to discuss course eligibility and whether or not a course qualifies under the program, contact with HR Shared Services – Tuition Reimbursement at 1-866-263-8411 or TuitionAssistance@petsmart.com.
 - Please direct all other questions to TuitionAssistance@petsmart.com.
2. Once eligibility is determined, you will be notified via e-mail or phone.
 3. Within 30 days of course completion, you must provide your final grade, or equivalent official documentation, and receipts for reimbursable expenses.
 4. Upon receipt of satisfactory proof of completion and payment of the course(s), PetSmart's Tuition Assistance Program Coordinator will process reimbursement (please allow four to six weeks for processing).

Repayment Requirements

If an associate participating in PetSmart's Tuition Assistance Program terminates his/her employment within twelve (12) months of receiving any Tuition Assistance Program reimbursement, the associate agrees to repay PetSmart all or a portion of the total Tuition Assistance Program fees reimbursed by PetSmart.

- The amount to be repaid to PetSmart will be calculated by multiplying the total amount of Tuition Assistance Program Fees that were reimbursed by the number of months left in the 12-month period divided by twelve.
 - Example 1: An associate receives \$3,000 in reimbursement and resigns 9 months after reimbursement. The associate would owe \$750 to PetSmart calculated as follows: $\$3,000 * (3/12) = \750 .
 - Example 2: An associate receives \$3,000 in reimbursement and resigns 3 months after reimbursement. The associate would owe \$2,250 to PetSmart calculated as follows: $\$3,000 * (9/12) = \$2,250$.
- PetSmart may withhold funds from the associate's final paycheck (including base salary, bonuses, vacation pay and/or expense reimbursements), up to the amount due PetSmart for tuition assistance reimbursement paid, based on the company schedule.
- If tuition assistance is not deducted from the final paycheck, the associate agrees to pay the amount due within 30 business days from his/her termination date. PetSmart may contact you via personal email address/phone number provided on application to request repayment.
- Any unpaid amounts due to PetSmart may be pursued via collection action and accrue interest at the prime rate.

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 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. Note: Stories submitted may be used on the Tuition Assistance website, The Dish or other PetSmart communication vehicles.