

Education Assistance Program

Because Milestone believes that formal education has a positive impact on an employee's contribution to the Company, the Company supports self-development and educational efforts by providing assistance for many of the expenses associated with continuing education.

Scope

To further these objectives, Milestone will reimburse up to \$5,250 for education related expenses per calendar year for courses that are directly related to the employee's current job, or a job to which the employee is likely to attain in the future. As per current IRS guidelines, reimbursement up to \$5,250 is non-taxable to the employee.

Eligibility

All full-time employees (employees working more than 30 hours per week) eligible to participate in The Heritage Group's benefit programs are eligible for this program. Union craft workers in leadership positions are also eligible.

Procedure

To participate, the employee must submit a request by filling out an Education Assistance Form and submitting to their direct supervisor and/or department manager for approval. Once the department manager has approved, the form should be submitted to the HR department.

At that point, the employee's participation is approved and the employee may begin submitting expenses for reimbursement.

Expenses are reimbursed at the completion of the course or semester. At the conclusion of the exam or course, the employee must submit a transcript, certificate of completion or other documentation to HR department. Expenses are reimbursed for courses that earn a C or higher (in a standard letter grade system), or passing (in a non traditional grade system).

The HR department will submit the expense to A/P for payment.

Additional Considerations

This benefit may also be used to help employees gain professional certifications that are required or desired in their respective positions (Professional Engineer, for example), or for non-degree courses that fill skills gaps.

Travel or commuting expenses are not permitted under this policy.

The policy is a broad guideline developed by the company to assist with organizational decisions. The procedures detail how the policy should be applied. It is not possible to address every situation or circumstance, and decisions regarding this benefit will be made on a case-by-case basis. Milestone will make every effort to ensure that all employees are treated fairly and equitably. Please contact HR regarding any questions about the Education Assistance Program.