
EFFECTIVE DATE: April 8, 2025**POLICY TITLE:*****Tuition Reimbursement Program*****To be reviewed every three years by:
Executive Leadership Team****REVIEW BY: April 8, 2028**

PURPOSE

Trinity Health Corporation (“Trinity Health”) and its Ministries and Subsidiaries recognize that investing in colleague development is critical to our organization’s growth and success. The purpose of this Policy is to provide colleagues financial assistance to advance their education and opportunities within the organization. Trinity Health encourages colleagues to approach their roles with a long-term perspective and to use their supported education to contribute to Trinity Health’s ongoing success. The amount and type of assistance provided to colleagues is based on the workforce development needs in the specific Ministry location and the type of programs required for the educational activity. Trinity Health is committed to administering this Policy in accordance with its Mission, Core Values, and commitment to the Common Good.

POLICY

Through this Policy, Employees may enroll in a variety of programs providing different types of financial assistance to advance their education (the “Program Options”). This Policy is intended to be an educational assistance program under Code Section 127. All Program Options are administered centrally by the Trinity Health System Office and by Guild. To receive financial assistance under this Policy, Employees must apply, timely complete the required forms, provide the required information, and ensure all Employee eligibility requirements are met. To apply, Employees must create an account via trinity-health.guildeducation.com.

Eligibility Requirements

To be eligible for assistance under this Policy, an Employee must meet all of the following eligibility criteria (an “Eligible Employee”):

- **Work Category:** A regular full-time or part-time, benefits-eligible Employee, in accordance with Trinity Health Human Resources System Wide Procedure No. 101 (Eligibility for Coverage Under the Trinity Health Corporation Welfare Benefit Plan). All Trinity Health Management Fellows are eligible.

- **Location:** A U.S.-based Employee.
- **Status:** Either in active status or on an Approved Leave of Absence.
- **Program Options:** An Employee must satisfy any additional requirements with respect to the specific learning program being applied for.
- **No Other Assistance:** An Employee must not be eligible for financial assistance under a different tuition reimbursement policy or program that is established pursuant to a contract or collective bargaining agreement, except as otherwise specifically provided in a collective bargaining agreement.
- **Ineligible Groups:** Per diem employees, temporary employees, contingent employees, and physicians are not eligible under this Policy.

Employees must visit trinity-health.guileducation.com to verify their eligibility and applicable annual funding limits for any Program Options prior to applying.

Program Options

This Policy is intended to provide financial assistance primarily through a tuition reimbursement arrangement. Generally, Eligible Employees must first pay out-of-pocket for tuition and other Eligible Expenses, then apply to Trinity Health for reimbursement of those expenses. Employees eligible for assistance under the Tuition Assistance Pilot Program (Human Resources Operating Policy No. 485) are not eligible under this Policy. All Program Options are set forth in the Tuition Reimbursement Procedure. Employees may also visit trinity-health.guileducation.com to learn more about the Program Options available to them.

Eligible Expenses

In addition to tuition expenses for all Program Options, this Policy covers the following Eligible Expenses:

- **Program Expenses:** These are expenses such as books and supplies that are specified by the course syllabus.
- **Enrollment Expenses:** These are expenses such as transcripts and application fees required to enroll in an education program.
- **Professional Expenses:** These are expenses such as certification or license exam fees, fees for certification or license preparatory courses, and required supplies for certification and/or licensure. Only certifications approved by Trinity Health are eligible for reimbursement. For a list of approved certifications, please visit trinity-health.guileducation.com.

Eligible Expenses do not include payment for, or the provision of:

- Certifications and recertifications that are not approved as a Professional Expense, as described above.
- Workshops, seminars, conferences, conventions, continuing education classes, and licensing or other similar kinds of short courses.
- Tools or supplies which may be retained by the Employee after completion of a course of instruction.
- Meals, lodging, travel, field trips, or transportation.
- Any benefits with respect to, any course or other education involving sports, games, or hobbies.
- Late or non-payment fees or finance charges; and
- Parking, permits, internet connectivity fees, and student activities.

Tax Considerations

This Policy will be interpreted and administered in a manner consistent with Code Section 127. Accordingly, amounts paid under this Policy shall not be treated as income to the Employee for federal income tax purposes, up to the maximum permitted under federal law per calendar year. Any amounts paid in excess of the federal limit in a calendar year will be treated as taxable income to the Employee for federal income tax purposes.

Many states and localities, but not all, also exempt employer-provided educational assistance from state and/or local income tax, up to the maximum permitted under federal law. Amounts paid under this Policy shall be treated as subject to state and/or local income tax to the extent the applicable law does not provide for an exemption from income tax, or the amounts paid under the Policy exceed any applicable limit.

Nothing in this Policy shall be treated as a guarantee that any amounts paid under this Policy are not subject to federal, state, and/or local income tax. Employees should consult a professional tax advisor for additional information on their potential tax liability.

No Guarantee of Employment

An Employee's participation in a Program Option and the reimbursement of tuition and other Eligible Expenses under this Policy do not guarantee the Employee future employment, career advancement, a different job assignment, or a pay increase with any Employer.

PROCEDURES

The Trinity Health Human Resources Department is responsible for establishing, implementing, and enforcing Procedures or other Standards or Guidelines to be followed in the implementation

and application of this Policy, including but not limited to the Tuition Reimbursement Procedure. Such Procedure is incorporated into this Policy by reference.

SCOPE/APPLICABILITY

This Policy is intended to be a system-wide policy that applies to all benefits-eligible Employees. Trinity Health reserves the right to terminate or modify this Policy at any time, with or without notice, for any reason. The Trinity Health Chief Human Resources Officer (or his or her delegate), in consultation with the Trinity Health Legal Department as necessary, has the sole right to approve any termination or modifications of this Policy, and has the sole discretionary authority to decide all questions arising in the administration, application, and interpretation of this Policy, including but not limited to the authority to determine eligibility, the right to any financial assistance, and the amount, form, and timing of any financial assistance.

It is intended that this Policy be the only education reimbursement and assistance program offered by the Employers. However, the Trinity Health System Office Chief Human Resources Officer may approve Alternative Programs, subject to the following: (1) any Alternative Program adopted on or before the Amended Effective Date of this Policy shall be deemed approved until the end of the Alternative Program or the next renewal period therefor; (2) all Alternative Programs shall be subject to this Policy to the extent not inconsistent herewith, and shall be interpreted and administered in accordance with Code Section 127 to the fullest extent possible; and (3) a Ministry or Subsidiary may, but is not obligated to, provide additional payments to Employees intended to offset any federal, state, and/or local income taxes that may be owed on amounts paid under any Alternative Program. To the extent this Policy is inconsistent with the terms of a collective bargaining agreement, the terms of the collective bargaining agreement will control.

DEFINITIONS

Alternative Program means an education reimbursement or assistance program adopted by a Ministry or a Subsidiary in addition to this Policy, as described in the Scope/Applicability Section of this Policy.

Approved Leave of Absence means any leave of absence approved by an Employee's Employer, other than an elective personal leave.

Code means of the Internal Revenue Code of 1986, as amended.

Eligible Expenses means those expenses as described in this Policy, as applicable, including tuition, Enrollment Expenses, Program Expenses, and Professional Expenses.

Eligible Employee means an Employee who satisfies the eligibility requirements as set forth in this Policy.

Employee means an employee of an Employer, whether that individual's status is permanent or temporary, or part-time or full-time. Medical residents are not Employees for purposes of this Policy.

Employer means Trinity Health or one of its Ministries or Subsidiaries.

Enrollment Expenses means expenses such as transcript and application fees required to enroll in an education program.

Executive Leadership Team (“ELT”) means the group that is composed of the highest level of management at Trinity Health.

Ministry means a first tier (direct) Subsidiary, affiliate, or operating division of Trinity Health that maintains a governing body that has day-to-day management oversight of a designated portion of Trinity Health System operations. A Ministry may be based on a geographic market or dedication to a service line or business. Ministries include Mission Health Ministries, National Health Ministries, and Regional Health Ministries.

Policy means a statement of high-level direction on matters of strategic importance to an Employer, or a statement that further interprets an Employer’s governing documents.

Procedure means a document designed to implement a Policy or a description of specific required actions or processes.

Professional Expenses means fees related to certification or licensure, such as exams, exam preparatory courses, and required supplies for certification and/or licensure, as described in this Policy.

Program Expenses means expenses such as books and supplies that are specified by the course syllabus.

Program Option means any program providing financial assistance to advance an Eligible Employee’s education, as described in this Policy or the Tuition Reimbursement Procedure.

Standards or Guidelines mean additional instructions and guidance which assist in implementing Procedures, including those developed by accreditation or professional organizations.

Subsidiary means a legal entity in which Trinity Health or a Ministry is the sole corporate member or sole shareholder.

Tuition Reimbursement Procedure means the Trinity Health Tuition Reimbursement Program Procedure (Human Resources Operating Procedure No. 480.1), as amended.

RESPONSIBLE DEPARTMENT

Further guidance concerning this Policy may be obtained from the Trinity Health Human Resources Department.

RELATED POLICIES, PROCEDURES, AND OTHER MATERIALS

- Trinity Health Human Resources System Wide Procedure No. 101 (Eligibility for Coverage Under the Trinity Health Corporation Welfare Benefit Plan)
- Human Resources Operating Policy No. 485 (Tuition Assistance Pilot Program)
- Human Resources Operating Procedure No. 485.1 (Tuition Assistance Pilot Program)

APPROVALS

Initial Approval: April 15, 2025

Subsequent Review/Revision(s): NA